



Annual Business Plan

FY2026

October 1, 2025 to
September 30, 2026

San Antonio, Texas
VIAINFO.NET





FY 2026 Annual Business Plan

October 1, 2025 – September 30, 2026

Annual Budget and
Five-Year Financial and Capital Plan

VIA METROPOLITAN TRANSIT
San Antonio, Texas

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Our Vision

Be the driving force for our community's growth and success.

Our Mission

To take you to what matters most.

Our Promise

Count on VIA, every ride.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**VIA Metropolitan Transit
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **VIA Metropolitan Transit, Texas**, for its Annual Budget for the fiscal year beginning October 1, 2024 (fiscal year 2025). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Board of Trustees



Laura Cabanilla
Chair

Elected by VIA Board of Trustees



Leo Gomez
Vice Chair

Bexar County Appointee



Athalie Malone
Secretary

City of San Antonio Appointee



Paul Basaldua
Member, Exec. Committee

Bexar County Appointee



Louis R. Cooper
Assistant Board Secretary

Greater Bexar County Council
of Cities Appointee



Suzanne de León
Member

Greater Bexar County Council
of Cities Appointee



Derrick Howard
Member

Bexar County Appointee



Adrian Reyna
Member

City of San Antonio Appointee



Melanie Tawil
Member

City of San Antonio Appointee



Vacant Seat



Vacant Seat

VIA Metropolitan Transit Board of Trustees FY 2026

Laura Cabanilla (Appointed 1/14/21)
Chair (Effective 2025)

Leo Gomez (Appointed 12/10/24)
Vice Chair (Effective 2025)

Athalie Malone (Appointed 9/12/19)
Secretary (Effective 2022)

Paul Basaldua (Appointed 5/3/22)
Executive Committee (Effective 2025)

Louis R. Cooper (Appointed 11/15/17)
Assistant Board Secretary (Effective 2023).

Suzanne de León (Appointed 3/19/25)
Member

Derrick Howard (Appointed 9/9/25)
Member.

Adrian Reyna (Appointed 10/31/24)
Member

Melanie Tawil (Appointed 1/14/21)
Member

Vacant Seat
Member

Vacant Seat
Member

Appointed by:

Elected by VIA Board of Trustees

Bexar County Appointee

City of San Antonio Appointee

Bexar County Appointee

Greater Bexar County Council of Cities Appointee

Greater Bexar County Council of Cities
Appointee

Bexar County Appointee

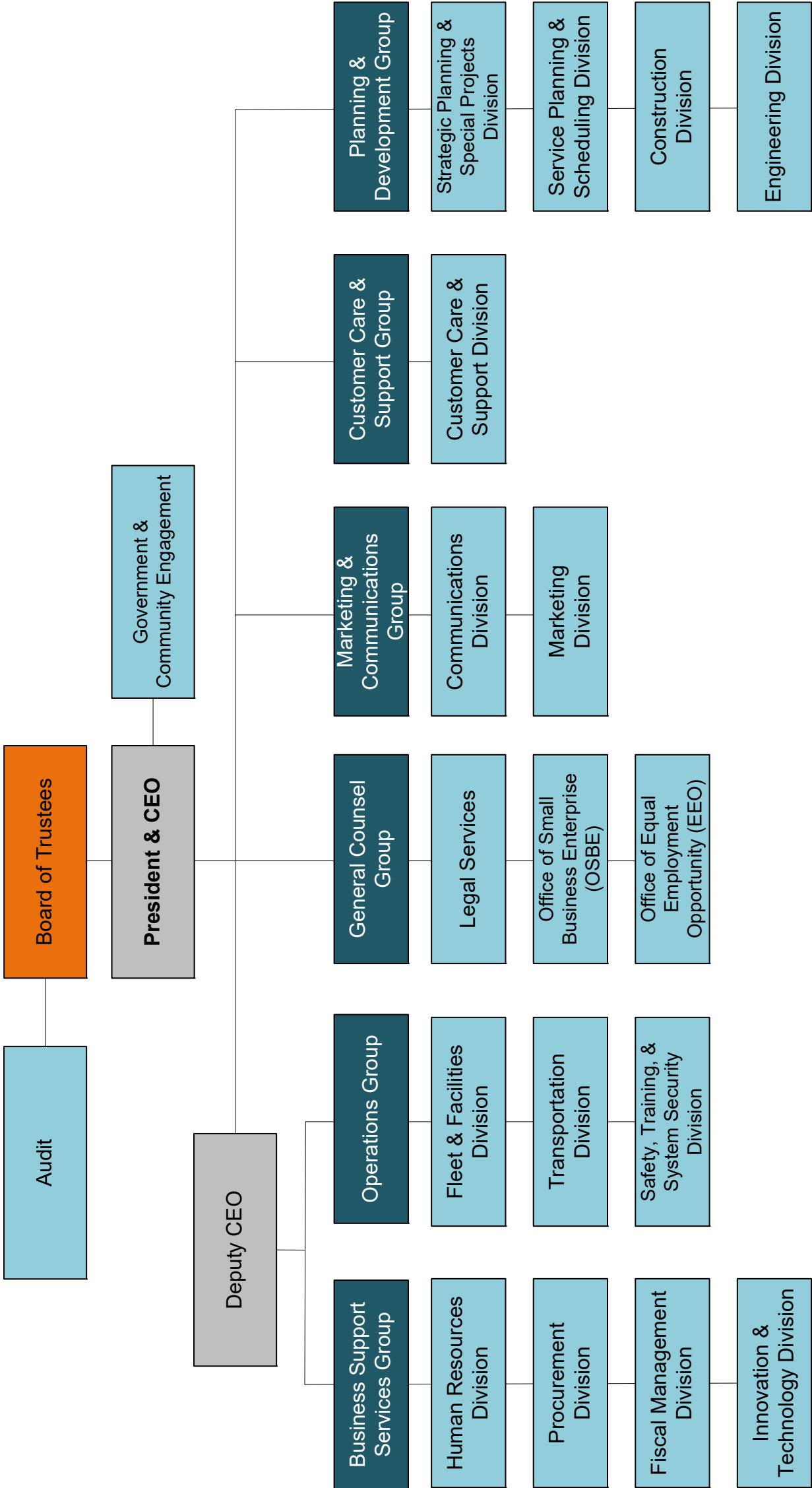
City of San Antonio Appointee

City of San Antonio Appointee

City of San Antonio Appointee

City of San Antonio Appointee

VIA METROPOLITAN TRANSIT ORGANIZATIONAL CHART
October 1, 2025 – September 30, 2026



VIA Metropolitan Transit

Executive Leadership

Administrative Group

Jon Gary Herrera, President & CEO

Leslie Blalock, Chief Audit Officer

Dr. Leroy D. Alloway, Chief of Staff

Tom Marks, Vice President of Government Affairs & Community Engagement

General Counsel Group

Bonnie Prosser Elder, Senior Vice President of Legal

Operations Group

Tremell Brown, Deputy CEO

Rachel Benavidez, Vice President of Strategy & Service Delivery

Edmond Bennett, Vice President of Fleet & Facilities

Curtis Koleber, Vice President of Transportation

Sean Cagan, Vice President of Safety, Security & Training

Business Support Service (BSS) Group

Vacant, Chief Administrative Officer/Senior Vice President of Administration

J'Maine Chubb, Vice President of Fiscal Management/CFO

Satori Samuda, Vice President of Human Resources

Brandon Wood, Vice President of Procurement

Brian Dillard, Vice President of Innovation & Technology

Marketing & Communications Group

Teri Trevino, Senior Vice President of Customer Care and Public Engagement

Mary Worth, Vice President of Marketing & Communications

Customer Care & Support Group

Priscilla Ingle, Senior Vice President of Customer Care & Support

Planning & Development Group

Rod Sanchez, Senior Vice President of Planning & Development

Manjiri Akalkotkar, Major Capital Program Officer

Sandip Sen, Vice President of Service Planning & Scheduling

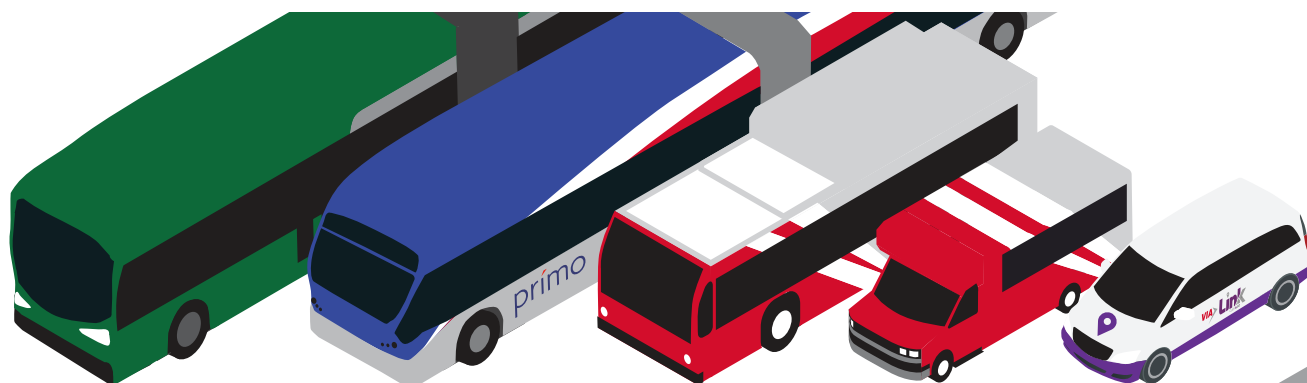
Jason Harmon, Vice President of Construction

Razi Hosseini, Vice President of Engineering

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Introduction



Our community is at a crossroads. Never before has our region been poised for the transformation ahead of us, with increased investment from our federal partners, and the most funding ever provided by our local community to support transit operations and expansions.

With the start of construction on the Advanced Rapid Transit Green Line, and the continued development of the Advanced Rapid Transit Silver Line, VIA is changing, for decades to come, how our region will travel. We are investing in high frequency and high-capacity transit, providing the backbone of a network designed to take you to what matters most, while being the driving force for our community's growth and success.

We are making strategic investments and taking bold actions in hiring more operators, to put more service on the street, to better serve our community. We are here to help enable each and every resident of our region to have opportunity within reach.

This new fiscal year represents the transition away from the VIA we have been and marks the start of becoming the VIA our community has long been asking for – with the tools and resources in place to provide increased service.

With the FY 2026 budget, VIA has adopted a new vision, mission statement, and customer promise, focusing our energy on being the integral transportation provider for our community, helping to drive our shared economy by taking you to what matters most. Accompanying our new vision, mission, and promise, we have also started focusing our actions across the agency on four strategic pillars to hone our work and efforts. By focusing on our customers, our community, our work, and doing all we can to achieve financial and organizational excellence, we are keeping our guiding principles and objectives front of mind and clear for the entire agency.

For VIA, our future path is clear – to deliver on the promise to voters in 2020, to keep San Antonio moving, and to do so while being as fiscally sound and prudent as possible. We know how each cent counts in putting service forward for our region. The trust voters showed by providing funding, starting on January 1, 2026, to expand our transit system was more than a vote of confidence in VIA today. Indeed, this vote was the encouragement and support to expand VIA, to be more than we have been, and to deliver new ways to travel to reach more people, more opportunity, and more access than ever before.

As we step boldly into FY 2026, and a new era of mobility for our community, we have reason to celebrate the work of the Board and staff in FY 2025 in positioning the agency to be in a strong and sound position to deliver for our customers and funders.

Where we have been

FY 2025 saw a period of transition and transformation for the agency. VIA saw a new Board Chair and new President & CEO come into office in January 2025, putting a strong focus on customer experience as a driving force for delivering on our promise to count on VIA, every ride.

Customers

As part of the second half of FY 2025, and guiding us into FY 2026, we have focused on accelerating the delivery of the agency adopted Better Bus Plan. This plan, which restructures our service offerings, aims to have a system that is more attractive and accessible to the community with service coming every 30 minutes or better on our fixed route system. As we continue to work on delivering the VIA Rapid Green Line, and the advancement of the VIA Rapid Silver Line, our underlying bus network will be updated and enhanced to ensure our community has a modern mass-transit system to take you to what matters most.

From the initial phases of the Better Bus Plan, we have seen ridership increases, and we know, as we continue to hire operators, and put more frequent service into the system, our community will respond.

We also heard from our customers as part of our bi-annual on-board customer survey that we still maintain the highest customer satisfaction score in the industry, along with the highest net promoter score among our peers. This is a direct result of the dedication and work of our entire workforce.

Community

As we move into FY 2026, we will build upon the work done in past years to reach out to the community regarding the expansion of our transit system under the Keep SA Moving program of projects. With dedicated community engagement, new project offices opening to take VIA to the community directly, and sustained marketing and communication efforts promoting the new services and offerings, we will work each day to share the value of public transit with our entire community. Whether someone rides today, or rides tomorrow, our entire region has a connection to transit services with the sales taxes being paid. We have a duty and obligation to ensure we are providing a service that our community can support, and see value in, for the benefit of the region.

Workforce

In order to increase frequency on our system and to deliver expanded transit options for the region, we have to address the hiring opportunities for our bus and paratransit operators. Starting in January 2025, our Board of Trustees challenged the agency to hire more net new operators for our bus transportation team than we have ever achieved in recent history. With a goal of 75 net new operators by December 2025, we are proud to say that by the end of FY 2025, we have met that goal, and we aren't slowing down. With more operators onboard, we have been able to also address some long-term challenges with the roll-out of an AM and PM Extra Board to help provide operators with more certainty in their schedules, while also maintaining the service our community deserves and expects.

And it's not just hiring of new operators that we have to address. FY 2025 saw us undertaking a holistic review of the hiring, training, and retention of staff across the agency. We will continue to make this a focus in FY 2026, and will report to the Board of Trustees on a regular basis the new approaches, impact, and results we are able to achieve in ensuring VIA remains an employer of choice providing careers, not just jobs.

Financial & Organizational Excellence

VIA is fortunate that we have received community support in November 2020 with the authorization of a new sales tax allocation taking effect on January 1, 2026. We know this vote of confidence has to be acted upon, and we have to deliver the system our region has been asking for – a frequent, simple, easy to use transit experience. In FY 2025, we again maintained budget discipline by holding costs down, making strategic investments into operational security and passenger amenities, and focusing on putting as much service into the region as possible.

As we move into construction on the VIA Rapid Green Line and get into position for the VIA Rapid Silver Line to receive federal and local funding support, we know we have an obligation and responsibility to the community, and our partners, to be judicious in our use of the limited public dollars we have available.

VIA is a strong position today, and will continue to be fiscally conservative in our estimations for capital spend, focusing to ensure we do not face a fiscal cliff as much as possible.

A year of continued success

FY 2025 saw a year of bold action and leadership for the agency. As we enter FY 2026, and prepare to implement some of the single largest service changes in our agency's history, we have an energized team ready to defy expectations and deliver for our region.

A bright future ahead of us

The Fiscal Year 2026 budget comprises a total operating budget of \$339,078,417, a 4% increase from Fiscal Year 2025's operating budget. The Fiscal Year 2026 Capital Budget is \$235,226,088 which includes \$21,384,190 in a Capital Contingency Reserve, above and beyond individual project level contingency requirements. Based on the current economic conditions, and still unfolding impacts of monetary policy, the Capital Contingency Reserve is a cushion for the unknown that may impact, but hopefully won't impact, the delivery of capital programs for the community.

The combined \$574,304,505 is one of the largest single year budget's VIA has ever experience, and as such, a six-month budget review will be conducted with the Board of Trustees to determine if any modifications may be necessary and warranted as we move forward with program and project delivery.

For the tenth year in a row, VIA has not recommended a fare structure increase or restructuring, but we do recognize that this position may need to change in future years as we look to continue delivering high quality and high value service across our entire service area.

As I start my first full fiscal year as President & CEO, I am proud of the work being done by the VIA Team. Since January of 2025 we have put more service onto the street for our community, hired more full-time bus operators than any point in the last decade, and strengthened our partnership with local partners to fund and deliver some of the most transformational projects our community will ever see. VIA is positioned to be the driving force for our community's growth and success, and this budget provides us the foundation for success today and tomorrow.

With deep appreciation,



Jon Gary Herrera
President & CEO



FISCAL YEAR 2026 BUDGET

FY 2025: A YEAR IN REVIEW

In FY 2025, VIA continued to take steps to advance the goals outlined in the Keep SA Moving (KSAM) plan:

- Preliminary engineering design, environmental documentation, and pre-construction services for an Advanced Rapid Transit (ART) system to run high-frequency vehicles in transit-only lanes.
- Building a Better Bus System through improvements to our core transit network.
- Expanding innovative programs like mobility on demand.

The Keep SA Moving Plan was endorsed by more than two-thirds of voters in the Advanced Transportation District who approved Proposition A in November 2020, to advance transit improvements in the region through reallocation of a 1/8-cent local sales tax. The dedicated share of taxes will transfer to the Advanced Transportation District (ATD) starting on January 1, 2026.

Green Line Project

The Green Line Project (also known as the ART N/S Corridor Project) is in the final design stage in the Federal Transit Administration's (FTA's) Capital Investment Grants (CIG) New Starts Program and recently completed 95% engineering design. The project has completed the National Environmental Policy Act (NEPA) documentation with a Categorical Exclusion.

In November 2023, FTA gave the project a Financial Commitment Rating of Medium-High and an Overall New Starts Rating of Medium-High. The project was approved to enter the Engineering phase of FTA's Section 5309 CIG Process on December 6, 2023. The amount of CIG funding for the Project - \$267.8M was fixed at the time of entry into Engineering. The FTA awarded VIA a full funding grant agreement in December 2024. Construction began in the summer of 2025 with utility relocations, and service is expected to begin in 2028.

Silver Line Project

The Silver Line Project (also known as the ART E/W Corridor Project) is in the FTA's Small Starts CIG Program. Since entering the Project Development phase of the program, VIA has submitted a Ratings Package to the FTA. The project team developed high-level conceptual plans to serve as the basis for the initial cost estimate included in the Ratings Package. The project cost at the end of 40% design for the Silver Line is estimated at \$322.2M, an addition of \$33.0M. Staff is coordinating with the city of San Antonio and outreach to the public and other agency stakeholders to ensure a successful project.

In August 2024, VIA secured \$100.5 million in Bexar County ATD local funding. The project completed preliminary engineering in August 2025. VIA anticipates completion of the environmental review process with a Documented Categorical Exclusion (DCE) in late 2025 and completion of final design in mid-2027. VIA anticipates the small starts grant agreement (SSGA) to be awarded in mid-2027. Construction is expected to begin in 2027, and service is expected to begin in 2030.

2nd Fixed-Route Operations and Maintenance (O&M) Facility

VIA's current maintenance facility, located at 1720 N Flores, supports all VIA's fixed-route buses (over 500) and support vehicles (approximately 200). The facility was built in 1947 and accommodated a smaller fleet in both number and dimension. As VIA continues to grow and the existing facility continues to age, VIA identified the need to invest in infrastructure that allows for the continued maintenance and operations of the fleet, along with the ability to expand and/or support new vehicle technologies most efficiently. VIA has finalized the conceptual design of the facility to use as the basis for the development of the environmental document. The study has included a review of potential impacts to noise, traffic, surrounding neighborhoods, historical, archeological, and environmental impacts. The environmental review and decision from the FTA was received in late September 2025. The FTA determined that the project does not have a significant environmental effect on the human environment, individually or in the aggregate, and therefore meets the criteria for a NEW categorical exclusion (CE).

These accomplishments, achieved through teamwork and collaboration, will be foundational for our work in the new fiscal year as we continue to grow ridership and enhance customer service across the region.

Highlights

Highlights of FY 2025 include:

KSAM Projects

- Advanced Rapid Transit Green Line
 - Executed agreements with CPS Energy, San Antonio Water System and AT&T
 - Early Works construction packages began with utility relocations in summer of 2025
 - Received Full-Funding Grant Agreement (FFGA)
- Advanced Rapid Transit Silver Line
 - Completed 40% design and NEPA documentation
 - Substantial work completed for National Environmental Policy Act (NEPA) documentation
- 2nd Operations & Maintenance Facility
 - Met the criteria for a NEPA categorical exclusion (CE)

VIA Link

- Launched Downtown zone on September 2, 2024 – operates every day from 7 a.m. to 11 p.m.
 - Modified the service plan during the summer months to maintain operational and cost effectiveness
- Identified additional zones for implementation through the Better Bus Plan

Key Capital Projects

Key capital projects – designed to provide accessible, comfortable, and reliable transit options, and funded through partnerships with our local, regional, state, and federal partnerships – continued to advance in FY 2025.

Of the capital program highlights in FY 2025, one of the most significant in terms of potential long-term impact for improving the transit system in San Antonio are the KSAM projects. As noted above, significant progress was made in FY 2025. The KSAM ART program completed preliminary engineering design,

environmental documentation, and pre-construction services to run high-occupancy, high-frequency vehicles in transit-only lanes.

VIA's slate of projects being pursued is foundational to the modernization of transit in our region. In FY 2026 and beyond, we will continue to work on expanding ART, VIA Link on-demand service, and other innovations that make it easier to count on VIA, every ride.

Federal Grant Awards

In addition to planning and building new facilities and introducing new transit services, VIA has pursued federal grants to help modernize the system and expand its current services. VIA's current capital program is partly funded by discretionary grant awards, which VIA has successfully secured over the past several years.

Recent funding from awarded discretionary grants includes:

- \$267.8 million through the Section 5309 Fixed Guideway Capital Investment Grants (CIG) for the Advanced Rapid Transit (ART) North/South Corridor Project.

The Keep San Antonio Moving (KSAM) project has garnered the support of several entities that share VIA's vision. The Federal Transit Administration (FTA) is providing significant funding in support of the KSAM ART projects – Green Line (North/South Corridor) and Silver Line (East/West Corridor). Additionally, strong community partnerships and funding from the City of San Antonio and Bexar County have helped make the ART projects financially viable.

VIA receives significant funding through formula grants, primarily through the FTA. Annually, VIA receives an apportionment of Section 5307 grant funds from the FTA, which in FY 2025 was slightly over \$46M, after adjusting for the amount allocated to subrecipients. VIA utilizes the FTA Section 5307 grant program funds for various capital and operating expenditures.

VIA Metropolitan Transit is committed to continuing its legacy of providing reliable public transportation by incorporating best practices and creating new pathways for greater community investment. VIA's grant team works year-round to ensure ongoing success by pursuing grant funding opportunities.

FY 2026: DELIGHTING CUSTOMERS, GROWING RIDERSHIP AND DELIVERING THE “KEEP SA MOVING” PLAN

Key Budget Objectives

Focus areas for the FY 2026 budget include continued progress on the Keep SA Moving Plan, continuing work on projects in progress, and service delivery improvements to expand our network and increase ridership. VIA's FY 2026 Budget includes the focus/theme:

Advance implementation of KSAM projects

- Green Line: continue with property acquisitions, complete final design, and begin utility relocation and construction
- Silver Line: complete NEPA study, continue with the final design, start pre-construction services, and finalize the small starts funding agreement
- Continue implementation of the Better Bus Plan

- Complete NEPA study, reassess phasing of the delivery with scope, schedule, and budget
- Solidify KSAM financial plan for all projects and long-term phases

Continue and/or complete key capital projects

- Fareboxes
- Randolph Transit Center reconstruction
- Centro Plaza paver and lighting reconstruction
- Eastside Transit Center

System delivery improvements

- Employee recruitment, especially front line – with a specific focus on operators
- Increased frequency on select routes
- Retention and development of staff
- Customer experience engagements delivering customer feedback

The FY 2026-2030 Capital Plan includes the ART projects, new passenger facilities, a 2nd O&M facility, and other projects. Budgeted revenue vehicle purchases in FY 2026-2030 include 54 buses and 123 vans.

VIA will be accelerating key elements of the KSAM plan, particularly those that enhance economic opportunities, provide diverse, high-quality transit options, and improve customer experience. Federal funding and additional ATD sales tax revenue beginning in January 2026 have made funding of the KSAM program possible.

For the past several years, VIA has engaged the community in developing a plan to provide the San Antonio region a truly multimodal transit system. VIA has asked the public to imagine a different VIA, a VIA that offers a greater variety of transportation choices, a VIA that invests in technology and infrastructure to bring transit into the 21st century. Acceleration of the KSAM plan and a budget that helps build on a more mobile future puts us on that path.

Progress on Key Projects Underway

VIA made significant progress on new facilities and other projects in FY 2025. Key projects underway are noted in the section below, and the transit technologies included in VIA's Long-Range Comprehensive Transportation Plan will continue to be explored, even as that plan undergoes updates in the coming year.

Randolph Transit Center – The reconstruction of the Randolph Transit Center began in the summer of 2024. Phases 1 and 2 are complete, and progress has begun on the final phase (phase 3). A brand-new Transit Center was constructed on the site located at the interchange of Loop 410 and I-35, to replace the 20-year-old facility. Improvements include a new boarding platform, exterior waiting areas, interior customer lobby and waiting area, restrooms, customer service, real-time arrival information, public art, landscaping, passenger pick up/drop off and overall improved site circulation. A public Grand Opening is anticipated in December 2025.

Eastside Transit Center – This project includes interior passenger waiting area, restrooms, customer service window, and exterior passenger waiting area, public art, landscaping, and an off-street layover and transfer area for two eastside routes as well as future VIA Link services. Final design has been received, construction awards have been made, and work is starting soon.

Advanced Rapid Transit (ART) – See summary under the “A Year in Review” section.

Second Operations and Maintenance Facility – See summary under the “A Year in Review” section.

In summary, FY 2025 was a year of significant progress for VIA, as the vision of a multimodal transit system for the San Antonio region continues to develop, and investments are made in transit system assets and improvements throughout the region. VIA remains fiscally sound with Stabilization Fund (“Rainy Day” Fund) and working capital balances at Board policy levels (60 days each).

FY 2026: BUDGET BIG PICTURE

VIA's FY 2026 Budget, Five-Year Capital Plan, and Five-Year Financial Plan are discussed below under the following sections:

- FY 2026 Income Statement Summary
- Revenues
- Operating Expenses
- Capital Budget
- Five-Year Financial Plan

VIA enters FY 2026 with sound reserves, as both the Stabilization Fund and working capital are at 60 days of expenses (\$50.6M each). VIA's unrestricted cash reserve is projected to have a balance of \$416.8M at the end of FY 2025, and VIA's KSAM project reserve is expected to have a balance of \$133.3M. VIA's balances in these funds have benefitted from the slightly more than \$271.0M in federal relief funds VIA has received since the COVID epidemic began in FY 2020, including Coronavirus Aid, Relief and Economic Security Act (CARES Act) funds, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) funds, and American Recovery Plan (ARP) funds. Federal relief funds were drawn down based on operating costs to maintain service during the coronavirus public health emergency.

As reflected in the FY 2026 Revenues and Expenses Summary below, the FY 2026 operating revenue budget is up 9.2% (\$1.6M) from the FY 2025 forecast. Operating expenses are up 6.0% (\$17.9M) without factoring in lease and SBITA expenses, and net non-operating revenue is down 0.8% (\$3.0M). Operating revenue is up due to higher expected farebox revenue. For operating expenses, the increase is primarily attributable to increases in labor & fringe (\$12.6M), higher purchased transportation (\$3.2M) and higher fuel & utilities (\$3.4M). Net non-operating revenue is up due mainly to higher sales tax revenue and grants revenue.

VIA's budgeted FY 2026 net income before depreciation, amortization and capital contributions is \$60.7M, which is \$19.3M (24.1%) lower than the FY 2025 forecast, due mainly to the increases in labor & fringes, purchased transportation, and fuel & utilities.

Capital contributions are budgeted at \$95.2M in FY 2026, up \$32.1M from the \$63.1M FY 2025 forecast due primarily to timing of capital projects. Capital contributions are funds that VIA receives, primarily from the Federal Transit Administration, for capital projects (rather than for operating expense items). Capital contributions also include state funds received for capital projects, such as those received from the Texas Commission on Environmental Quality (TCEQ).

FY 2026 Revenues and Expenses Summary (\$M)

	Budget 2025	Forecast 2025	Budget 2026	Budget 2026 vs. Forecast 2025 Variance [Better / (Worse)]	% Variance [Better / (Worse)]
<u>Condensed Statement of Revenues and Expenses</u>					
Operating Revenues	\$ 17.03	\$ 17.49	\$ 19.10	\$ 1.61	9.2%
Operating Expenses	307.63	299.48	317.41	17.93	6.0%
Non-Operating Revenues/(Expense):					
Sales Tax	274.35	270.60	298.95	28.35	10.5%
Investment Income	19.40	24.90	15.58	(9.32)	-37.4%
Interest and Bond Issuance Costs	(9.76)	(9.76)	(8.98)	0.78	-8.0%
Grants - VIA	63.91	63.10	60.56	(2.54)	-4.0%
Grants - Pass-Thru In	2.72	2.75	2.84	0.09	3.3%
Grants - Pass-Thru Out	(2.72)	(2.75)	(2.84)	(0.09)	3.3%
Intergovernmental Revenue	10.00	13.19	-	(13.19)	-100.0%
Total Non-Operating Revenue/(Expense)	357.90	362.03	366.11	4.08	1.1%
Net Income before Depreciation, Amortization, and Capital Contributions	67.30	80.03	67.80	(12.23)	-15.3%
<u>Revenue and Expense Summary</u>					
Net Revenues	384.69	389.27	394.19	4.92	1.3%
Net Expenses	317.39	309.24	326.39	17.15	5.5%
Net Income before Depreciation, Amortization, and Capital Contributions	67.30	80.03	67.80	(12.23)	-15.3%
Capital Contributions	83.31	66.39	95.20	28.81	43.4%
Total Revenue	\$ 468.00	455.66	489.39	\$ 33.73	7.4%

Revenue Budget

Revenue Summary. The FY 2026 budget includes \$394.2M in revenue, up \$4.9M, or 1.3%, from the FY 2025 forecast. Revenue and capital contribution comparisons are shown below (in \$M):

				Budget 2026 vs. Forecast 2025	
	Budget 2025	Forecast 2025	Budget 2026	Variance [Better / (Worse)]	% Variance [Better / (Worse)]
<u>Revenue Summary</u>					
Sales Taxes	\$ 274.35	270.60	298.95	\$ 28.35	10.5%
Grant Revenue	63.91	63.10	60.56	(2.54)	-4.0%
Farebox Revenue	15.92	16.38	17.97	1.59	9.7%
Investment and Lease Interest Income	19.40	24.90	15.58	(9.32)	-37.4%
CoSA Funding Revenue	10.00	13.19	-	(13.19)	-100.0%
Other Net Revenue	1.11	1.11	1.13	0.02	1.8%
Total Revenue before Capital Contributions	384.69	389.27	394.19	4.92	1.3%
Capital Contributions	83.31	66.39	95.20	28.81	43.4%
Total Revenue	\$ 468.00	455.66	489.39	\$ 33.73	7.4%

Budgeted FY 2026 sales taxes are up 10.5% compared to the FY 2025 forecast. This significant increase is due to the collection of ATD II sales tax revenues, a reallocation of 1/8-cent of the local sales tax to transit to support Keep SA Moving (KSAM), a capital program that will improve frequency and accessibility of existing service, optimize travel for everyone who shares the streets, and encourage economic mobility and develop by connecting people to job centers and essential services.

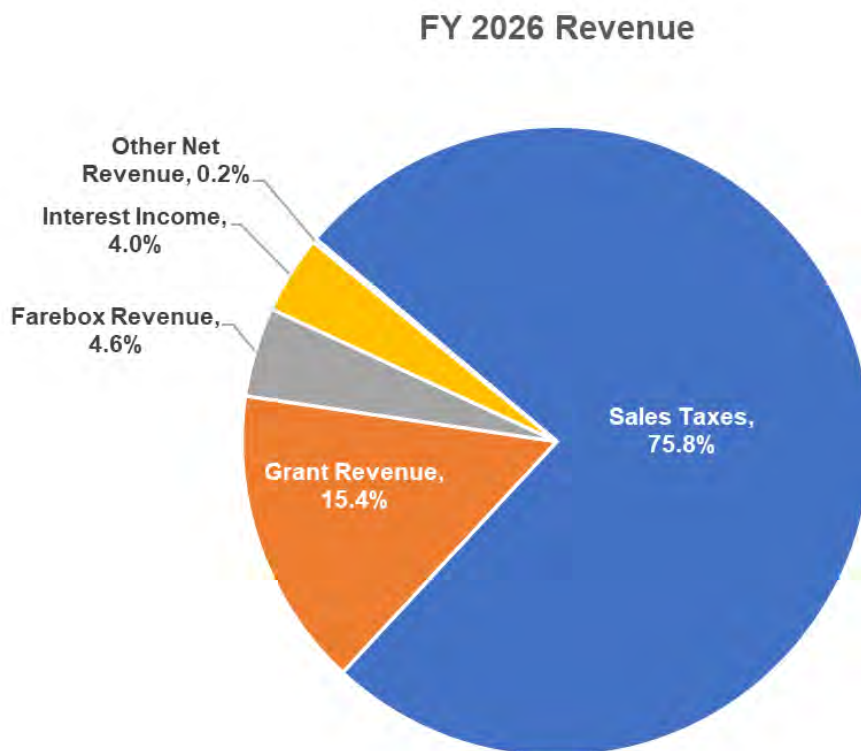
Grant revenue is down in the FY 2026 budget due mainly to timing. Utilization of grant funds is driven in part by progress on capital projects, and capital spending ramped up on KSAM projects in FY 2025.

Farebox revenue (passenger fare revenue) is projected to be up \$1.6M in FY 2026, compared to the FY 2025 forecast, due mainly to higher ridership and improvements in farebox collection overall. Systemwide ridership is projected at 33.0 million passengers in FY 2026, compared to a FY 2025 forecast of 31.1 million passengers. VIA's budget includes 2.7M hours of service in FY 2026.

Interest income is expected to be down by \$9.3M due to lower cash reserves. VIA is conservative in budgeting for this item, so that the impact of unfavorable market volatility can be absorbed.

Other revenues, which account for approximately 0.3% of VIA's revenues, are expected to be relatively flat in FY 2026. Other revenues include bus advertising, real-estate development, asset sales, and other miscellaneous items. The decrease is due mainly to lower bus advertising revenue.

Revenue by Source. The following is a chart depicting VIA's revenues:



Sales tax receipts account for \$298.9, or 75.8%, of VIA's FY 2026 revenue budget. MTA sales taxes are projected to be \$221.2M, and ATD-VIA sales taxes are projected to be \$77.7M. Grant revenues are the second largest category of FY 2026 revenue, with these revenues totaling \$60.6M (15.4% of budgeted revenue). Farebox revenue is projected at \$18.0M in FY 2026 (4.6% of budgeted revenue). Interest income, accounts for \$15.6M (4.0% of budgeted revenue). Remaining items account for \$1.1M (0.2% of budgeted revenue).

Operating Expense Budget

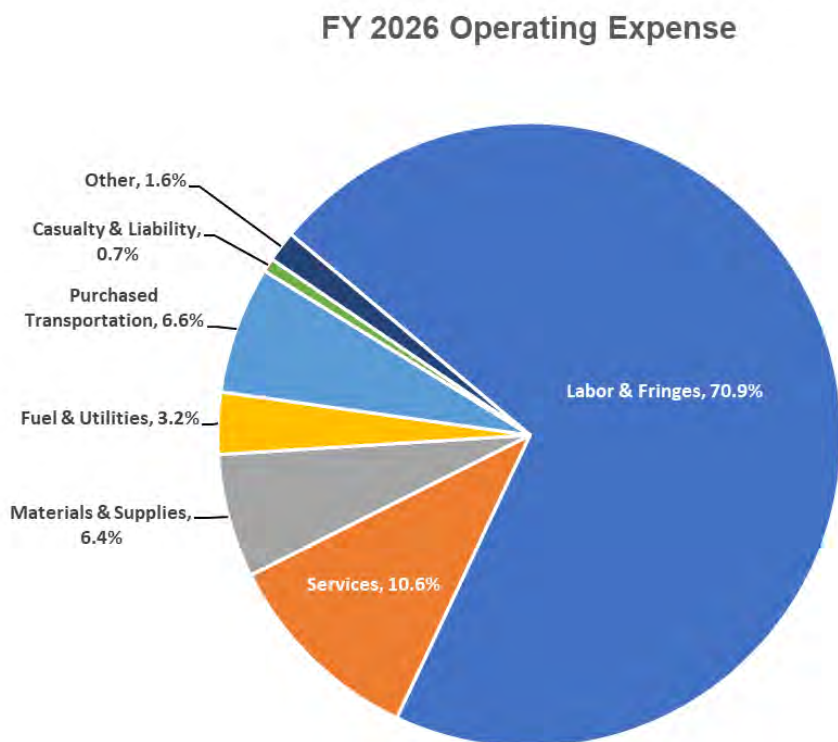
Operating Expense Summary. The FY 2026 operating expense budget before depreciation and amortization expense is \$317.4M, up \$17.9M, 6.0%, from the FY 2025 forecast.

The projected \$6.3M increase in labor expense is driven by \$7.2M in wage increases and \$4.5M for 131 net new positions to support expanded service levels and additional bus operators. The FY 2026 budget includes a 3.5% annual wage increase for all employees and \$2.9M for market-based salary adjustments to maintain competitiveness. VIAcare medical plan costs are expected to rise by \$1.6M, which VIA will absorb to preserve the full 3.5% wage increase for employees. Additionally, VIA has offered a deferred retirement plan to bus operators to retain drivers as VIA looks to expand service, a \$2.0M impact. These increases are partially offset by a \$12.3M reduction in pension and OPEB expenses due to favorable trust fund earnings.

Purchased transportation will see a \$6.7M increase in the FY 2026 operating budget, primarily due to contractual increases to provide the service and service expansion.

The loss of the federal alternative fuel tax credit in FY 2026 will result in additional operating expense of \$3.5M.

Operating Expenses by Account. In VIA's FY 2026 budget, total operating expenses are \$317.4M, before depreciation and amortization. Labor & fringes accounts for 70.9% of this amount, and most costs are directly tied to providing service (see chart below).



Services account for 10.6% of spending. This category includes professional & technical services in Maintenance, Operations, and Strategic Planning and Project Development, along with contract maintenance services and other services.

Purchased transportation accounts for 6.6% of spending. This category includes some of the costs of purchased VIAtrans service, and VIA Link (mobility-on-demand) service. Taxi service is also included. For VIAtrans and VIA Link, only the expenditure above the guaranteed minimum payments is included, since guaranteed minimum payments come under the new lease accounting standard (GASB 87). Those payments factor in valuation of a right-to-use lease that is calculated using the net present value of

payments at the inception of the contract. That cost is then amortized over the term of the contract. Since amortization expense is a non-cash item, similar to depreciation expense, it is not part of VIA's projected operating spending budget presented in this book.

Materials and supplies account for 6.4% of the FY 2026 budget. This category includes parts used to maintain vehicles, along with supplies for maintaining bus shelters and various other supplies, such as office supplies.

Fuel and utilities account for 3.2% of VIA's FY 2026 budget. This category includes fuel, lubricants, fuel taxes and utilities. Budget prices for fuel in FY 2026 are \$3.69/gallon for diesel, \$2.75/gallon for gasoline, \$0.91/gallon for propane, and \$0.44/gallon equivalent for CNG. There is no alternative fuel credit assumption in the FY 2026 budget.

The remainder of VIA's FY 2026 budget is accounted for by: casualty & liability costs, 0.7%; and other, 1.6%. The "other" category includes all other spending, such as for leases & rentals, dues and subscriptions, and training.

Capital Budget

Capital Budget Summary – FY 2026. Capital spending for FY 2026 is projected to be \$235.2M. KSAM projects account for 64.6% (\$151.8M) of spending. Revenue vehicles and revenue vehicle replacement components together account for 11.9% (\$28.1M) of spending. Operational facilities account for 6.0% (\$14.2M) of spending, and passenger facilities account for 4.9% (\$11.6M) of spending. Contingency allowance to cover unforeseen risks associated with the approved capital spend accounts for 9.1% (\$21.4M). The remaining 3.5% (\$8.1M) of spending is accounted for by service vehicles, computer hardware/software, administrative facilities, and maintenance tools and equipment.

Details of capital project amounts by project, including a spending chart, are provided in the "Five-Year Capital Plan" section of this book.

Capital Budget Summary – FY 2026-2030. VIA's capital spending for FY 2026-2030 is projected to be \$1.101.6B. KSAM accounts for 72.0% (\$793.1M) of the total spending. Of the remaining spending, the largest spending amount is for revenue vehicles and revenue vehicle replacement components, which together account for 12.6% (\$139.8M) of total spending.

Again, capital spending details, including a spending chart, are included in the "Five-Year Capital Plan" section of this book.

Five-Year Financial Plan. VIA's Five-Year Financial Plan for FY 2026-2030 shows that the agency will have an estimated \$2.6B in sources of funds for that period and about \$2.6B in uses of funds.

SOURCES OF FUNDS

<u>Description</u>	<u>Amount (\$M)</u>
Sales taxes	\$ 1,712.31
Grant funds	748.07
Farebox revenue	96.46
Bond proceeds	6.20
Funding contributions	22.50
Other (mainly investment income)	32.78
Total	<u>\$ 2,618.32</u>

USES OF FUNDS AND RESERVE CHANGES

<u>Description</u>	<u>Amount (\$M)</u>
Operating expenses	\$ 1,705.57
Capital projects	1,101.60
Debt service and fees	103.05
Lease payments	119.78
Other uses (mainly SBITDA payments)	96.62
Reserve changes	(508.30)
Total	<u>\$ 2,618.32</u>

The resulting net change in cash and capital reserves is a \$508.3M decrease, as bond proceeds and other funds are used to pay for the projects against which those funds were programmed.

Key assumptions for the Five-Year Financial Plan are listed in the Five-Year Financial Plan section of this document.

The Five-Year Financial Plan shows the Stabilization Fund and working capital at Board policy level amounts of 60 days expense at the end of each year in the five-year period. The unrestricted cash reserve has a projected \$138.3M balance at the end of FY 2030. The current higher than usual balance is attributable to funds freed up from federal relief funds (CARES, CRRSAA, and ARP funds). These unrestricted funds will help provide local funding for the KSAM project, along with KSAM reserve funds.

VIA uses debt financing to help fund capital projects. A listing of public debt outstanding as of fiscal year end 2025, and additional bonds projected to be issued in FY 2026-2030 is shown on Schedule 11 in the Five-Year Financial Plan section of this document.

Planned bonds to be issued in FY 2026-2030 will be used to help finance revenue vehicle purchases.

In the FY 2026-2030 planning horizon, VIA will make significant capital investments that will bring important transit benefits to the community and will continue to take steps to ensure that we operate efficiently. VIA is in sound financial position and is focused on working towards bringing the Keep San Antonio Moving plan to fruition. VIA looks forward to continued success as we continue working diligently to improve transportation services in San Antonio.

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FORMAT OF THE BUDGET DOCUMENT

Overview

This document is the Annual Business Plan for VIA Metropolitan Transit Authority and the Advanced Transportation District for the period October 1, 2025 - September 30, 2026. VIA's Business Plan is a formal plan of action for a specified time period that is reflected in this document's text and monetary figures. This document details VIA's Business Plan for fiscal year 2026 (FY 2026).

Sections of Budget Document

VIA's budget document is divided into seven sections: Introduction, Budget Overview, Financial Overview, Operating Detail by Group/Division, Five-Year Financial Plan, Five-Year Capital Plan and Appendices. The budget document is organized with the summary information at the beginning and the detailed information toward the back. Each section contains information related to the budget process and/or the Board-approved budget.

Budget Overview

This section presents a profile on the community that VIA serves, an outline of the budget development process, as well as a description of the various assumptions used, and policies that affect the development of the budget.

Financial Overview

This section contains a summary of the annual budget as well as more detailed information including the service levels that drive the budget. Revenues are presented by source. Expenses are detailed by service category and by major account class. The major account classes of expenses are the same as those used by other transit agencies as required by the Federal Transit Administration (FTA) for comparability of expense information among transit systems. Finally, personnel levels required to provide service are presented in this section.

Operating Detail

This section consists of the following information for each group/division: goals/strategies; performance measures; expense budgets; and authorized positions.

Five-Year Financial Plan

This section includes the proposed five-year financial plan which details planned revenues, expenses and capital expenditures over the next five years, along with related financial and statistical information.

Five-Year Capital Plan

The five-year capital plan includes a listing of all projects programmed over the five-year planning horizon, along with a funding plan and other related information.

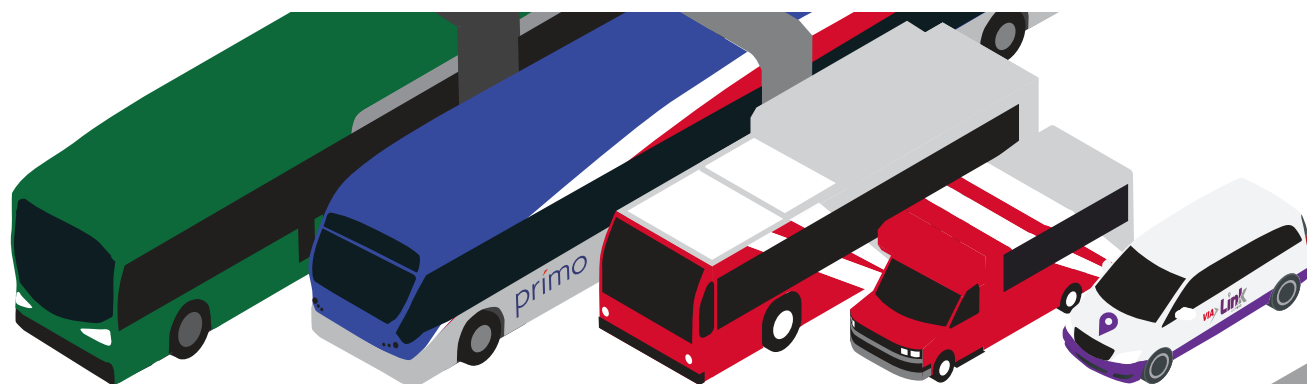
Appendices

This section includes a copy of the authorizing resolution and lists a glossary of terms used throughout this document.

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Budget Overview



The Community VIA Metropolitan Transit Serves

History

VIA is a metropolitan transit authority that was created according to Article 1118X of the revised Texas Civil statutes (superseded by Chapter 451 Texas Transportation Code) to provide public transportation services for Bexar County which includes the City of San Antonio, Texas.

Subchapter O of Chapter 451 authorized an election on November 2, 2004, and the creation of an Advanced Transportation District (ATD) for mobility enhancement and advanced transportation. ATD is a taxing entity created by State of Texas legislation allowing a transit authority to impose a sales tax to fund advanced transportation and mobility enhancement. The ATD was authorized to impose a sales and use tax of one-fourth of one percent to be allocated 50% to the ATD, 25% to the Texas Department of Transportation and 25% to the City of San Antonio. The funds are used for transportation services, operations, transportation amenities, equipment, construction, maintenance and improvements to streets and sidewalks, and, as the local share for state and federal grant funds spent for advanced transportation and mobility enhancement purposes.

According to Census 2020 information, San Antonio, Texas is the twelfth largest city by land area and seventh by population in the United States; and the second largest in Texas in both land area and population. However, in terms of metropolitan areas, San Antonio ranks third in Texas in terms of population, behind the Dallas-Fort Worth area and the Houston-Galveston area. Bexar County is the sixteenth largest county in the United States.

San Antonio's recorded history began in 1691 with the arrival of the first Spanish missionaries and soldiers at Yanaguana, the Native American village at the headwaters of the San Antonio River. In 1718, at an Indian village in a wooded area of spring-fed streams at the southern edge of the Texas Hill Country, Spain established Mission San Antonio de Valero (later called the Alamo). A customary accompanying fort, San Antonio de Bexar, protected the mission. Today's city and county names derive from those 18th-Century Spanish beginnings that predate founding of the United States by over 50 years.

Year	Bexar County Population	Percent Increase	TX County Population Ranking	San Antonio Population	Percent Increase	TX City Population Ranking	Percent of City to County
1910	119,676	72.39%	2	96,614	81.19%	1	80.73%
1920	202,096	68.87%	2	161,379	67.03%	1	79.85%
1930	292,533	44.75%	3	231,542	43.48%	3	79.15%
1940	338,176	15.60%	3	253,854	9.64%	3	75.07%
1950	500,460	47.99%	3	408,442	60.90%	3	81.61%
1960	687,151	37.30%	3	587,718	43.89%	3	85.53%
1970	830,460	20.86%	3	654,153	11.30%	3	78.77%
1980	988,800	19.07%	3	785,940	20.15%	3	79.48%
1990	1,185,394	19.88%	3	935,933	19.08%	3	78.96%
2000	1,392,931	17.51%	4	1,144,646	22.30%	2	82.18%
2010	1,714,773	23.11%	4	1,334,359	16.57%	2	77.82%
2020	2,009,324	17.17%	4	1,434,625	7.51%	2	71.40%

Table Data Source: <https://data.census.gov>; 2020 Decennial Census Data table

Culture

Prominent local cultural and historical attractions include the Alamo and the San Antonio Missions World Heritage Site and the Mission National Historical Park, Market Square area, Arneson River Theatre, Halsell Conservatory and the Botanical Center, the San Antonio Museum of Art, the Witte Museum, the McNay Art Museum, the DoSeum (children's museum), the Hertzberg Circus Collection, the Mexican Cultural Institute, La Villita, the Spanish Governor's Palace, San Fernando Cathedral, the Institute of Texan Cultures and the King William and Monte Vista Historic Districts.

Education

Institutions of higher learning include the University of Texas at San Antonio (Northwest Campus), the University of Texas at San Antonio (Downtown campus), University of the Incarnate Word, St. Mary's University, Our Lady of the Lake University, Trinity University, Texas A&M University - San Antonio; San Antonio College, St. Phillip's College, Palo Alto College, Northwest Vista College, National Autonomous University of Mexico, and the University of Texas Health Science Center.

Area Attractions/Recreation

Tourism is an important, multi-billion dollar industry in San Antonio. In fact, it is one of San Antonio's largest industry. The millions of tourists who visit San Antonio annually are drawn by the area's rich Southwestern cultural heritage, and historical and cultural sites. San Antonio's allure to visitors has made it one of the top tourist destinations in Texas.

San Antonio offers every attraction one would expect of a world-class city. Fun can be found at the many activities in Brackenridge Park, the San Antonio Zoo, the Paseo del Rio (River Walk), Sea World of Texas, and Fiesta Texas. Sports fans can cheer on the San Antonio Spurs, the San Antonio Missions baseball team and the UTSA Roadrunner football team. Annual events include Fiesta, Livestock Show and Rodeo, Texas Folklife Festival, and the Texas Open (PGA).

Much of the popularity of San Antonio as a destination city may be attributable to its central location. It serves as an excellent hub for day trips to the hill country towns of New Braunfels, Fredericksburg, Kerrville and Boerne and enjoying the sand and surf of the Texas Gulf Coast.

San Antonio Metropolitan Area Economic Profile

Since the late 1980's, the economy of the San Antonio metropolitan statistical area (MSA), which includes Bexar, Comal, Guadalupe and Wilson Counties, has expanded at a steady pace. Significant employment growth in the MSA has occurred in the trade and services industry and the area's military bases. Medical research and higher education also boost the area's economy. Additionally, the presence of leading companies headquartered in San Antonio such as H-E-B, USAA, and Valero Energy, has significantly contributed to the city's economic growth and prosperity.

VIA's Service Area

The VIA service area is comprised of approximately 1,210 square miles of which almost all are in Bexar County. The following map shows the areas that are in VIA's service area. Areas that participate in VIA's agency include Alamo Heights, Balcones Heights, Castle Hills, China Grove, Converse, Elmendorf, Kirby, Leon Valley, Olmos Park, San Antonio, Sandy Oaks, Shavano Park, St. Hedwig, and Terrell Hills.

The map displays the VIA Service Area in San Antonio, Texas, with a yellow hatched background. Major highways are shown in blue, including Interstates 10, 35, 37, 410, and 490, and State Routes 90, 1604, 1605, 1607, 1609, 1610, 1612, 1614, 1616, 1618, 1620, 1622, 1624, 1626, 1628, 1630, 1632, 1634, 1636, 1638, 1640, 1642, 1644, 1646, 1648, 1650, 1652, 1654, 1656, 1658, 1660, 1662, 1664, 1666, 1668, 1670, 1672, 1674, 1676, 1678, 1680, 1682, 1684, 1686, 1688, 1690, 1692, 1694, 1696, 1698, 1700, 1702, 1704, 1706, 1708, 1710, 1712, 1714, 1716, 1718, 1720, 1722, 1724, 1726, 1728, 1730, 1732, 1734, 1736, 1738, 1740, 1742, 1744, 1746, 1748, 1750, 1752, 1754, 1756, 1758, 1760, 1762, 1764, 1766, 1768, 1770, 1772, 1774, 1776, 1778, 1780, 1782, 1784, 1786, 1788, 1790, 1792, 1794, 1796, 1798, 1800, 1802, 1804, 1806, 1808, 1810, 1812, 1814, 1816, 1818, 1820, 1822, 1824, 1826, 1828, 1830, 1832, 1834, 1836, 1838, 1840, 1842, 1844, 1846, 1848, 1850, 1852, 1854, 1856, 1858, 1860, 1862, 1864, 1866, 1868, 1870, 1872, 1874, 1876, 1878, 1880, 1882, 1884, 1886, 1888, 1890, 1892, 1894, 1896, 1898, 1900, 1902, 1904, 1906, 1908, 1910, 1912, 1914, 1916, 1918, 1920, 1922, 1924, 1926, 1928, 1930, 1932, 1934, 1936, 1938, 1940, 1942, 1944, 1946, 1948, 1950, 1952, 1954, 1956, 1958, 1960, 1962, 1964, 1966, 1968, 1970, 1972, 1974, 1976, 1978, 1980, 1982, 1984, 1986, 1988, 1990, 1992, 1994, 1996, 1998, 2000, 2002, 2004, 2006, 2008, 2010, 2012, 2014, 2016, 2018, 2020, 2022, 2024, 2026, 2028, 2030, 2032, 2034, 2036, 2038, 2040, 2042, 2044, 2046, 2048, 2050, 2052, 2054, 2056, 2058, 2060, 2062, 2064, 2066, 2068, 2070, 2072, 2074, 2076, 2078, 2080, 2082, 2084, 2086, 2088, 2090, 2092, 2094, 2096, 2098, 2100, 2102, 2104, 2106, 2108, 2110, 2112, 2114, 2116, 2118, 2120, 2122, 2124, 2126, 2128, 2130, 2132, 2134, 2136, 2138, 2140, 2142, 2144, 2146, 2148, 2150, 2152, 2154, 2156, 2158, 2160, 2162, 2164, 2166, 2168, 2170, 2172, 2174, 2176, 2178, 2180, 2182, 2184, 2186, 2188, 2190, 2192, 2194, 2196, 2198, 2200, 2202, 2204, 2206, 2208, 2210, 2212, 2214, 2216, 2218, 2220, 2222, 2224, 2226, 2228, 2230, 2232, 2234, 2236, 2238, 2240, 2242, 2244, 2246, 2248, 2250, 2252, 2254, 2256, 2258, 2260, 2262, 2264, 2266, 2268, 2270, 2272, 2274, 2276, 2278, 2280, 2282, 2284, 2286, 2288, 2290, 2292, 2294, 2296, 2298, 2300, 2302, 2304, 2306, 2308, 2310, 2312, 2314, 2316, 2318, 2320, 2322, 2324, 2326, 2328, 2330, 2332, 2334, 2336, 2338, 2340, 2342, 2344, 2346, 2348, 2350, 2352, 2354, 2356, 2358, 2360, 2362, 2364, 2366, 2368, 2370, 2372, 2374, 2376, 2378, 2380, 2382, 2384, 2386, 2388, 2390, 2392, 2394, 2396, 2398, 2400, 2402, 2404, 2406, 2408, 2410, 2412, 2414, 2416, 2418, 2420, 2422, 2424, 2426, 2428, 2430, 2432, 2434, 2436, 2438, 2440, 2442, 2444, 2446, 2448, 2450, 2452, 2454, 2456, 2458, 2460, 2462, 2464, 2466, 2468, 2470, 2472, 2474, 2476, 2478, 2480, 2482, 2484, 2486, 2488, 2490, 2492, 2494, 2496, 2498, 2500, 2502, 2504, 2506, 2508, 2510, 2512, 2514, 2516, 2518, 2520, 2522, 2524, 2526, 2528, 2530, 2532, 2534, 2536, 2538, 2540, 2542, 2544, 2546, 2548, 2550, 2552, 2554, 2556, 2558, 2560, 2562, 2564, 2566, 2568, 2570, 2572, 2574, 2576, 2578, 2580, 2582, 2584, 2586, 2588, 2590, 2592, 2594, 2596, 2598, 2600, 2602, 2604, 2606, 2608, 2610, 2612, 2614, 2616, 2618, 2620, 2622, 2624, 2626, 2628, 2630, 2632, 2634, 2636, 2638, 2640, 2642, 2644, 2646, 2648, 2650, 2652, 2654, 2656, 2658, 2660, 2662, 2664, 2666, 2668, 2670, 2672, 2674, 2676, 2678, 2680, 2682, 2684, 2686, 2688, 2690, 2692, 2694, 2696, 2698, 2700, 2702, 2704, 2706, 2708, 2710, 2712, 2714, 2716, 2718, 2720, 2722, 2724, 2726, 2728, 2730, 2732, 2734, 2736, 2738, 2740, 2742, 2744, 2746, 2748, 2750, 2752, 2754, 2756, 2758, 2760, 2762, 2764, 2766, 2768, 2770, 2772, 2774, 2776, 2778, 2780, 2782, 2784, 2786, 2788, 2790, 2792, 2794, 2796, 2798, 2800, 2802, 2804, 2806, 2808, 2810, 2812, 2814, 2816, 2818, 2820, 2822, 2824, 2826, 2828, 2830, 2832, 2834, 2836, 2838, 2840, 2842, 2844, 2846, 2848, 2850, 2852, 2854, 2856, 2858, 2860, 2862, 2864, 2866, 2868, 2870, 2872, 2874, 2876, 2878, 2880, 2882, 2884, 2886, 2888, 2890, 2892, 2894, 2896, 2898, 2900, 2902, 2904, 2906, 2908, 2910, 2912, 2914, 2916, 2918, 2920, 2922, 2924, 2926, 2928, 2930, 2932, 2934, 2936, 293

★ VIA Transit Facilities
 VIAtrans Service Area
 Service

15 min. or less
 20 min. or less
 30 min.
 40 - 60 min.
 More than 60 min.

Unincorporated Bexar County
 City of San Antonio
 Suburban Cities Served
 Bexar County
 Suburban Cities Not in VIA Service Area

0 5 Miles

N



Bexar County Profile

Gender Composition¹

Male	49.67%
Female	50.33%

Age Distribution²

Under 5 years	6.3%
Age 5 to 19 years	20.7%
Age 20 to 44 years	37.5%
Age 45 to 64 years	22.2%
Age 65 to 85 years and older	13.3%

Ethnic Composition³

Hispanic	61.3%
White	25.9%
Black	7.7%
Other	5.1%

Disability Status - Percent of Bexar County that is Disabled (Civilian Noninstitutionalized)⁴

Under 5 years	0.32%
5 to 17 years	10.23%
18 to 34 years	15.92%
35 to 64 years	35.50%
65 to 74 years	17.19%
75 years and older	20.84%

Educational Attainment⁵

Less than high school graduate	12.80%
High school graduate (includes equivalency)	26.10%
Some college or associate's degree	29.10%
Bachelor's degree or higher	19.30%
Post-Grad	12.70%

Household Income⁶

< \$15,000	9.8%
\$15,000 to \$24,999	6.1%
\$25,000 to \$34,999	7.5%
\$35,000 to \$49,999	10.6%
\$50,000 to \$74,999	17.4%
\$75,000 to \$99,999	12.6%
\$100,000 to \$149,999	17.4%
\$150,000 to \$199,999	8.7%
\$200,000 or more	10.0%

Bexar County Profile (continued)

Average Persons per Household⁷ 2.69

Commute Mode⁸

Drove Alone	69.57%
Carpooled	12.26%
Public transportation (excluding taxicab)	1.59%
Walked	0.91%
Taxicab, Motorcycle, Bicycle, or other means	1.76%
Worked at home	13.91%

Climate

Record Highest Temperature ⁹	111° (September 2000)
Record Lowest Temperature ⁹	0° (January 1949)
Average High Max August ¹⁰	96
Average Low Min January ¹⁰	41
Average First Freeze ¹¹	November 24
Average Last Freeze ¹¹	2-Mar
Average Annual Precipitation ¹²	30.19 in

Civilian Labor Force Information (San Antonio MSA)¹³

<u>Year</u>	<u>Employment</u>	<u>Average Unemployment Rate</u>
2006	914,917	4.60%
2007	921,968	4.10%
2008	942,671	4.70%
2009	965,670	6.70%
2010	988,724	7.30%
2011	1,011,200	7.70%
2012	1,026,700	6.60%
2013	1,030,300	6.00%
2014	1,058,800	4.70%
2015	1,096,800	3.70%
2016	1,120,579	0.00%
2017	1,157,602	0.00%
2018	1,183,269	0.00%
2019	1,210,947	3.05%
2020	1,201,147	0.00%
2021	1,225,453	5.30%
2022	1,244,094	3.30%
2023	1,297,694	3.10%
2024	1,346,832	4.10%
2025	1,377,043	4.40%

Bexar County Profile (continued)

Industrial Composition (San Antonio MSA)¹⁴

Agriculture, forestry, fishing hunting, and mining	0.85%
Arts, entertainment, recreation, accommodation and food services	10.47%
Construction	8.42%
Educational services, health care and social assistance	22.21%
Finance and insurance, and real estate and rental and leasing	9.29%
Information	1.56%
Manufacturing	5.41%
Other services, except public administration	4.14%
Professional, scientific, management, administrative and waste management services	12.99%
Public Administration	4.92%
Retail trade	12.20%
Transportation warehousing, and utilities	6.12%
Wholesale trade	1.41%

Source:

1 United States Census Bureau. "DP05 ACS Demographic and Housing Estimates", American Community Survey, <https://data.census.gov/table/ACSDP1Y2024.DP05?q=bexar+county+profile+2024>. Accessed 29 Nov. 2025.

2 U.S. Census Bureau, U.S. Department of Commerce and U.S. Census Bureau. "Age and Sex.", American Community Survey, <https://data.census.gov/table/ACSST1Y2024.S0101?q=bexar+county+profile+2024>. Accessed 29 Nov. 2025.

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VIA Metropolitan Transit Budget Process

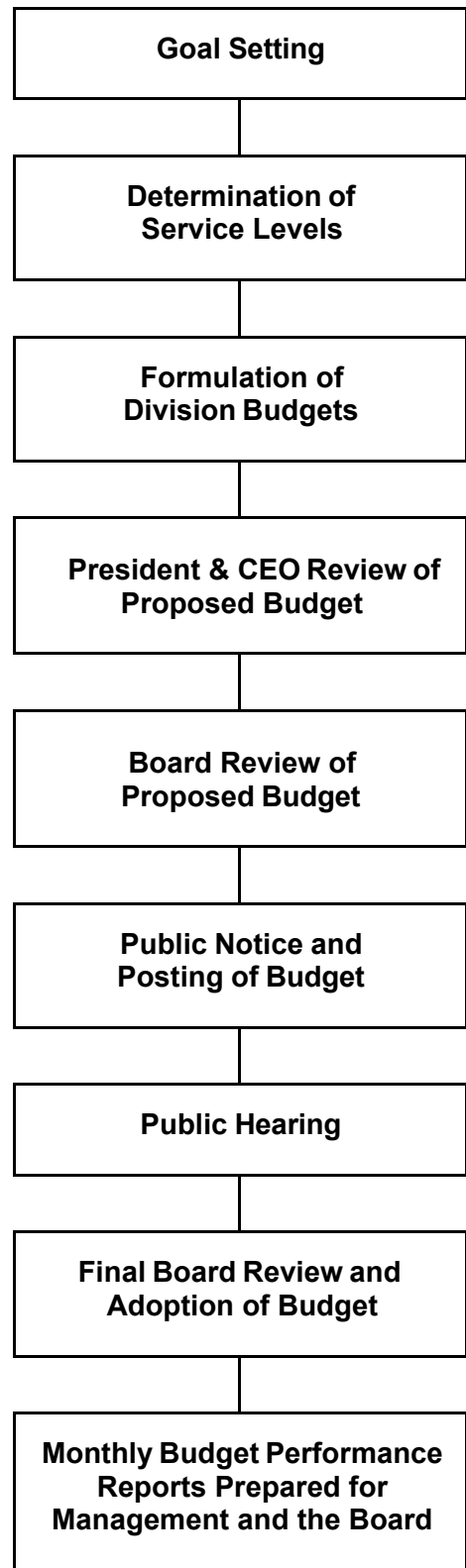
VIA Metropolitan Transit Authority (MTA) was established on March 1, 1978, under the provisions prescribed in Article 1118x, Revised Civil Statutes of Texas (now codified as Chapter 451, Texas Transportation Code). As a public transit authority, VIA is to develop, maintain, and operate a public mass transportation system for the San Antonio Metropolitan Area, principally within Bexar County, Texas. VIA is governed by an 11-member Board of Trustees (the “Board”), which has governance responsibilities over all activities related to VIA.

The State of Texas requires that transit authorities, such as VIA Metropolitan Transit, adopt an annual operating and capital budget before the start of a new fiscal year. The fiscal year for VIA Metropolitan Transit begins on October 1 of each year. This year, the Board meeting for budget approval was on Tuesday, September 23, 2025.

VIA’s budgeting process involves the VIA Board of Trustees, management, and the public. VIA’s Board of Trustees establishes goals for the agency that drive the short-term strategic planning process and the five-year financial plan. The Planning & Development Group is responsible for developing the detailed service plan. With the corporate goals and the estimated service levels in hand, the vice presidents establish division budgets that are sufficient to support the proposed service levels. The proposed operating budget is then drafted and submitted to the Board for their review. Next, there is a required 14-day public review and comment period that includes a public hearing held in conjunction with the Board of Trustees meeting at which adoption of the budget by the Board is to occur. The flow chart of the budget process shows the management, Board, and public involvement in the budget process.

The detailed expenses by group/division are prepared by the vice president and can be found in the operating detail section of this document. Once the vice presidents have completed preparation of the budget information, the Office of Management and Budget Department is able to compile the information electronically and consolidate the group/division budgets into an overall agency budget.

The President & CEO is responsible for enforcing the limits set in the budget. The budget is approved and monitored by the Board at the cost center level. The vice presidents are given monthly financial reports that detail the budget performance and significant variances are investigated and explained. The Board of Trustees also receives a budget performance packet monthly. This information is in a summarized format and is provided/reviewed monthly at the Board meeting. Beginning in FY 2026, VIA will conduct a mid-year review with the Board of Trustees to determine if any budget adjustments are warranted.



FY 2025-2026 Budget Schedule

April - June	- Obtain Board input on key plan elements/assumptions - Determine service levels - Begin developing draft annual budget and five-year financial and capital plans
June - July	- Division vice presidents review/discuss draft operating and capital budgets with President & CEO - Revise budget as needed
August - September	- Board review of division budgets - Budget made available to public (August 17, 2025 - September 2, 2025) - Public hearing on annual budget (September 2, 2025) - Budget modifications made as needed - Approval of annual budget and five-year capital plan (September 23, 2025)

Budget Amendment Process

VIA may not have operating expenses in excess of the total budgeted expenses for a fiscal year unless the Board amends the operating budget after a public notice and hearing.

The following steps are required to amend the annual operating budget if necessary:

- 1) The board shall hold a public hearing on a proposed annual operating budget before adopting the budget.
- 2) A proposed budget amendment document is prepared and made available to the public 14 days prior to the scheduled adoption of the budget amendment.
- 3) A public hearing is held prior to the adoption of the budget amendment.
- 4) The Board is requested to vote for the approval of the proposed budget amendment.

Budget Assumptions

The assumptions listed below were used in the development of the approved operating budget.

Reporting Entity

The reporting entity is VIA Metropolitan Transit, which includes all the operations controlled or dependent on VIA. Governed by an eleven-member Board of Trustees, VIA is not included in any other governmental “reporting entity” as defined by GASB codification in section 2100, *Defining the Financial Reporting Entity*. Control and dependence are determined based on financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Based on the oversight criteria, no other entities are included in this document. Chapter 451, Texas Transportation Code, requires the Mayors of the member cities, excluding the principal city, to select two representatives to the Board. The Board members are appointed by the City of San Antonio, the Bexar County Commissioners Court, and the Suburban Council of Mayors. VIA is not included in the reports of these entities since the organization is not part of these entities and has its own Board. Members of the Board have the authority to make decisions, the power to designate management, the responsibility to significantly influence operations, and primary responsibility for fiscal matters.

The Advanced Transportation District (ATD) is a financing vehicle, designed and existing to support and enhance the operations of and services provided by VIA. ATD was approved by voters in November 2004, and began collecting sales taxes in April 2005. ATD makes payments for VIA employee services rendered but has no employees.

Board of Trustees Governance

The Board of Trustees, an eleven-member group of individuals representing the community VIA serves, works with staff to carry out a leadership vision that is committed to VIA's mission of providing regional multimodal transportation options that connect our community to opportunity, support economic vitality and enhance the quality of life throughout our region. The Board, through standing committees, provides strategic and policy-level direction and oversight. To this end, the Board plays an active role in both the budget preparation process and the monitoring of budget performance.

Basis of Budget and Basis of Accounting

VIA Metropolitan Transit operates as an enterprise fund (specifically, a proprietary fund). VIA applies all applicable GASB pronouncements and presents its financial statements in accordance with the GASB Codification of Governmental Accounting and Financial Reporting Standards. An enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the expenses of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

As an enterprise fund, the budget is prepared on a full accrual basis of accounting. That is, expenses are recognized when incurred and revenues are recognized when earned. The Annual Comprehensive Financial Report (ACFR) is developed in accordance with Governmental Accounting Standards Board (GASB) using the accrual basis of accounting as well.

The goal of VIA's budgeting process is to produce a "balanced budget" - one in which projected expenses are less than, or equal to, the amount of revenues projected. VIA also strives to earn through operations the local funding required to procure capital assets and keep reserves funded at policy levels. The estimated required funding for the fiscal year for these purposes is considered during the budget formulation process.

Best Practices in Budgeting

The National Advisory Council on State and Local Budgeting (NACSLB), formed in the spring of 1995, has issued a paper on "best practices" in state and local budgeting. The Government Finance Officers Association (GFOA) was one of the participants in this process. The GFOA adopted the NACSLB framework for improved state and local budgeting on March 26, 1998, and has recommended that governments look at the NACSLB documents as a model for evaluating and improving their own budget processes. VIA is continuing to review the principles and practices outlined in the paper in order to improve the budget process.

Service Area

In FY 2026, the service area is assumed to increase by 3% and will include the expansion of VIA Link service.

Inflation

From July 2024 through July 2025, the increase in the consumer price index was 2.7%.

Fare Policy

There will be no fare structure change in FY 2026.

Sales Tax Rate

It is assumed the sales tax rate will remain at ½ cent for VIA Metropolitan Transit, and ¼ cent for the Advanced Transportation District. VIA's portion of the ATD tax is 50%, which equates to ⅛ cent. Beginning in January 2026, ATD II sales tax begins from an additional ⅛ cent, which was approved by San Antonio voters in 2020 to help fund Keep San Antonio Moving (KSAM) projects.

Service Levels

In FY 2026, VIA's service will improve by increasing frequencies, creating more direct connections, and expanding the first mile and last mile connection through VIA Link.

Debt

Debt is used to help finance capital programs when necessary.

Compensation

Administration and hourly employees received a 3.5% increase effective October 1, 2025.

Financial Policies

VIA maintains a wide variety of policies and procedures throughout the organization to help ensure that the organization operates efficiently and effectively, and that fiscal resources are prudently managed. VIA's financial policies and procedures include numerous internal controls, such as segregation of duties, multi-approval requirements, physical controls (e.g. a safe for storing petty cash and duplicate keys), and timely reconciliations of financial information. Examples of these policies include Restricted/Unrestricted Funds Policy, Investment Policy, Debt Policy, Fare Policy, Travel Policy, Capital Assets Policy, and Records Management Policy.

VIA's Board of Trustees reviews and approves key financial policies on an annual basis. Each year, they approve the Restricted/Unrestricted Funds Policy, Investment Policy, and Debt Policy. Per requirements noted in these financial policies, in addition to annual review by the Board, VIA's financial advisors review all three policies each year, external bond counsel reviews the Debt Policy, and VIA's external auditors review the Restricted/Unrestricted Funds Policy. VIA's Board reviews and approves VIA's Fare Policy when revisions are made that impact fares.

Some examples of VIA's financial policies and a discussion of the process for balancing the budget appear below:

Restricted/Unrestricted Funds Policy

VIA's Restricted/Unrestricted Funds Policy provides a policy for earmarking VIA's cash and investment balances for various restricted and unrestricted uses in a way that meets the legal and contractual requirements and helps ensure that the agency's funds are managed in a fiscally prudent manner. The policy is updated as needed and is approved by the Board of Trustees at least annually. Funds which are constrained by local or state laws or contractual agreements are categorized as restricted funds. Examples include bond funds and grant funds received from TxDOT. Other funds are considered unrestricted. Examples of unrestricted funds include the Stabilization Fund (or "rainy day fund") and the working capital fund. The Stabilization Fund was created to address temporary cash flow shortages, emergencies, unanticipated economic downturns, and one-time opportunities. The working capital fund serves to provide VIA with sufficient operating funds to pay its day-to-day contracted obligations. The Stabilization Fund and working capital fund are each targeted to equal 60 days of operating expenses. Other unrestricted funds include funds such as a capital grant local share fund (to provide the local match on grants) and an unrestricted cash reserve fund that can be used to cover any operating or capital expenditures of the agency (this fund is used to capture funds remaining after all other reserves are funded at policy levels). VIA is in compliance with this policy. Fund balances are shown on Schedule 6 in the Five-Year Financial Plan section in this document.

Investment Policy

The Investment Policy of VIA is reviewed and approved annually by the Board of Trustees as required by The Public Funds Investment Act of the State of Texas. The investment policy outlines the objectives of the investment program which are: preservation and safety of principal, maintenance of adequate liquidity to meet current obligations, maximization of yield on invested funds within the constraint of preservation and safety of principal, conformance with applicable legal constraints, and diversification of the portfolio to avoid unreasonable risks. The policy delegates responsibility for oversight of the program, defines the standard of prudence to be used in managing the portfolio, outlines the investment strategy, provides for the formulation of a system of internal controls, and defines the investments that are considered allowable under the policy and the parameters of diversification. Quarterly reports on the performance of the portfolio are provided to the Board of Trustees. VIA is in compliance with this policy.

Debt Policy

VIA has a debt policy that is updated as needed and approved by VIA's board on an annual basis. VIA/ATD debt policy guidelines apply to all "Debt Instruments." Debt Instruments may include sales and use tax bonds, sales and use tax contractual obligations, ATD contract revenue bonds, farebox revenue bonds, commercial paper, bank lines, standby purchase agreements or letters of credit, variable rate demand notes, variable rate auction rate notes, capital leases, and grant anticipation notes. Debt included within the period is covered by the five-year financial plan as needed to help fund capital projects. There is no limit on VIA's ability to issue bonds, provided that VIA is in compliance with the law and with debt covenants (debt limit is controlled by debt service coverage ratios and additional bonds test). VIA's Debt Policy has a 1.15x minimum internal debt service coverage ratio (DSCR). VIA's DSCR is 1.5x or higher in each year of the FY 2026-2030 Financial Plan.

Fare Policy

VIA has a Fare Policy that covers the fares that VIA charges for the various types of service that the agency provides. This policy is reviewed annually during the budget cycle.

The fares charged for scheduled bus and demand response van service must be approved by the Local Government Approval Committee (LGAC). This committee includes elected officials representing the County, City and Suburban Mayors. San Antonio has many transit-dependent citizens who have very limited financial resources. The committee and the VIA Board of Trustees recognize the need in the community for transportation services and attempts to keep fare at an attractive level.

Balancing the Operating Budget

VIA is committed to balancing the annual budget and works toward this goal during each budget process. The State of Texas does not have a statutory balanced budget requirement for transit agencies. A "balanced budget" is one in which projected expenses are less than, or equal to, the amount of revenues projected. The budget process as required by the laws of the State of Texas that created the transit authority is described in this document under the section titled "VIA Metropolitan Transit Budget Process". While there is currently no formal balanced budget policy, the Board of Trustees and staff of VIA realize that the community depends on the service provided and that a balanced budget is important in the achievement of long-term goals. Each budgeting cycle, VIA evaluates operating, capital, and cash reserve requirements over a five-year time horizon. Any desired service enhancements and other proposed expenditures are evaluated based on available funding.

Debt

VIA has uses long-term debt to finance capital asset purchases. During FY 2025, VIA completed amortizing its Series 2020 MTA Sales Tax Revenue Bonds. VIA also redeemed the Series 2013 MTA and Series 2014 ATD bonds thereby reducing FY 2026 debt service requirements by \$2,943,800.

Four bond issues are currently outstanding. In August 2024, ATD issued \$143,430,000 of Sales Tax Revenue Bonds to fund the ART North/South Corridor project. In December 2020, to take advantage of lower interest rates, VIA and the ATD issued bonds that refunded a portion of the principal amounts of bonds issued in 2013 and 2014. In December 2020, VIA issued \$28,940,000 of Farebox Revenue Refunding Bonds, Taxable Series 2020. These bonds refunded \$24,875,000 of the \$39,365,000 principal amount of Farebox Revenue Bonds, Series 2013. Also in December 2020, the ATD issued \$23,790,000 of Sales Tax Revenue Refunding Bonds. These bonds refunded \$19,700,000 of the \$32,925,000 principal amount of ATD Sales Tax Revenue Bonds, Series 2014. Series 2017 are Contractual Obligations and were issued for par amounts of \$11,000,000.

Bonds issued have been used to help finance various capital projects including the purchase of buses and paratransit vans. The 2017 contractual obligation bond proceeds were used for revenue vehicle purchases. The other two outstanding bond issues are refunding bonds that refunded a portion of the 2013 farebox revenue bonds and 2014 ATD sales tax revenue bonds, and therefore, funded capital projects already noted.

In May 2023, the long-term rating on VIA's ATD Sales Tax Revenue Bonds and the MTA's Contractual Obligations was increased to AAA from AA+, and the long-term rating on VIA's MTA Farebox Revenue Bonds was increased to AA from AA-.

VIA's bond covenants do not stipulate maintenance of a debt service requirement. However, there are requirements relating to the issuance of new bonds. For sales tax revenue bonds, in order to issue additional parity bonds, the pledged revenue for the preceding fiscal year or any consecutive 12-month period out of the 18-month period preceding the month in which the resolution authorizing such parity bonds is adopted must be at least 200% of the maximum annual debt service on all bonds similarly secured, after giving effect to the issuance of the additional parity bonds. For farebox revenue bonds, the requirement is similar, although there is a 300% requirement for maximum annual debt service coverage, rather than 200%.

Future principal and interest payments on VIA's outstanding bond issues, covering FY 2026 to maturity, are shown below:

Description	Interest Rate on Remaining Bonds Outstanding	Payments Due FY 2026 Through Maturity		
		Principal	Interest	Total Debt Service
Series 2017 MTA Sales Tax Revenue Bonds	5.00%	36,945,000	4,731,000	41,676,000
Series 2020 MTA Farebox Revenue and Refunding Bonds	0.72%-2.81%	26,720,000	5,059,204	31,779,204
Series 2020 ATD Sales Tax Revenue and Refunding Bonds	0.61%-2.67%	21,885,000	4,117,484	26,002,484
Series 2024 ATD Sales Tax Revenue Bonds	4.00% - 5.00%	143,430,000	123,669,950	267,099,950
Total Bonds		\$ 228,980,000	137,577,638	\$ 366,557,638

Appropriations

The capital appropriations reflected in the budget include VIA's match for any capital grant received from the Federal Transit Administration (FTA) and the planned purchase of any capital item with VIA funds. See the Capital Budget section for details on the anticipated capital outlays.

Net Position

Net position is the excess amount of assets and deferred outflows over liabilities and deferred inflows (or Fund Balance). An adequate fund balance is necessary to ensure funds are available to provide cash for both current and future operations. VIA accounts for its operations using enterprise (proprietary type) funds.



Financial Overview



Introduction to the Financial Overview Section

The following section gives details of the assumptions used to formulate the fiscal year 2026 budget and an overview of budgeted financial figures including revenues, expenses, and projected net income. Information presented includes details for the Metropolitan Transit Authority (MTA), the Advanced Transportation District (ATD), and the combined totals for VIA. The Operating Budget schedule on the following page summarizes the adopted budget and is presented in cost center format.

VIA's account structure allows for budgeted expenses to be identified by division, department, expense object, expense function, cost center and program. The Federal Transit Administration requires transit systems to use a uniform system of accounts based on object and function elements as required by Federal Transit laws. Use of the uniform system of accounts allows transit systems throughout the nation to compare their performance with the performance of other transit systems.

The expense class groups the expenses based on the types of goods or services purchased. Examples of object classes include salaries and wages, fringe benefits, services, materials and supplies, and other expenses.

Expense functions group expenses based on the transportation function that the expense supports. Examples of functions include Vehicle Operations, Vehicle Maintenance, Non-Vehicle Maintenance and General Administration.

A transit budget is formulated based on the amount of service that is planned for the fiscal year. The Service Statistics Summary gives a five-year history of the transportation service. Details of the service levels by cost center are also provided.

The Service Passenger Summary shows the passengers related to the service provided by cost center. Summary and detail numbers are shown in the information included.

The Revenue Summary describes the major revenue categories and the method used to estimate the budgeted numbers. This section provides historical actuals and budget by source and cost center. VIA's source of revenues includes Metropolitan Transit Authority sales tax, Advanced Transportation sales tax, grants, fares, interest and other revenue.

The Expense Summary portion of the document includes analyses that show expenses by service type, cost center, and expense object class.

The final pages of this section give details on personnel budgeted for the upcoming fiscal year and a comparison to recent fiscal years.

**Operating / Non-Operating Budget Revenue and Expense Summary
By Cost Center**

	MTA			ATD			Total		
	FY 2024 <u>Actual</u>	FY 2025 <u>Budget</u>	FY 2025 <u>Forecast</u>	FY 2024 <u>Actual</u>	FY 2025 <u>Budget</u>	FY 2025 <u>Forecast</u>	FY 2024 <u>Actual</u>	FY 2025 <u>Budget</u>	FY 2026 <u>Budget</u>
<u>Operating Revenues</u>									
Line	\$ 10,763,302	11,017,932	11,355,327	2,806,569	2,836,244	2,931,477	13,569,871	13,854,176	14,286,804
Robert Thompson Terminal	24,697	35,535	38,631	-	-	-	24,697	35,535	38,631
Special Events	35,685	36,057	32,991	-	-	-	35,685	36,057	32,991
Subtotal Bus Revenues	10,823,684	11,089,524	11,425,949	2,806,569	2,836,244	2,931,477	13,630,253	13,925,768	14,358,426
									15,930,420
VIAtrans	1,750,142	1,890,426	1,919,627	-	-	-	1,750,142	1,890,426	1,919,627
VIA Link	74,591	103,068	98,476	-	-	-	74,591	103,068	98,476
Bus Advertising	416,574	500,000	500,000	-	-	-	416,574	500,000	500,000
Parking Lot Revenue	55,368	51,000	50,000	-	-	-	55,368	51,000	50,000
Real Estate Development	222,688	222,300	201,200	-	-	-	222,688	222,300	201,200
Miscellaneous	336,640	337,600	358,700	-	-	-	336,640	337,600	358,700
Total Operating Revenues	13,679,687	14,193,918	14,554,952	2,806,569	2,836,244	2,931,477	16,486,256	17,030,162	17,486,429
									19,102,802
<u>Operating Expenses</u>									
Line	158,991,052	172,478,631	202,968,396	42,501,616	55,650,565	30,371,159	201,492,668	228,129,196	233,339,555
Robert Thompson Terminal	592,702	612,741	541,036	-	-	-	592,702	612,741	541,036
Other Special Events	260,353	365,394	372,679	-	-	-	260,353	365,394	372,679
Promotional Service	231,697	10,543	157,474	-	-	-	231,697	10,543	157,474
Subtotal Bus Expenses	160,075,804	173,467,309	204,039,585	42,501,616	55,650,565	30,371,159	202,577,420	229,117,874	234,410,744
									243,243,250
VIAtrans	40,044,708	49,598,562	43,873,781	-	-	-	40,044,708	49,598,562	43,873,781
VIA Link	1,043,843	3,187,343	2,126,272	-	-	-	1,043,843	3,187,343	2,126,272
Vanpool	-	-	-	510,144	1,128,000	965,100	510,144	1,128,000	965,100
Real Estate Development	3,742	4,658	690	-	-	-	3,742	4,658	690
Leases	180,309	13,912	198,627	-	-	-	180,309	13,912	198,627
Business Development and Planning	10,108,939	15,599,843	9,945,830	4,823,982	8,979,472	7,963,623	14,932,921	24,579,315	17,909,453
Total Operating Expenses (Excl. Depr. & Amort.)	211,457,345	241,871,627	260,184,784	47,835,742	65,758,037	39,299,882	259,293,087	307,629,664	299,484,667
									317,403,108
Amortization*	19,722,527	19,464,072	21,924,351	306,969	383,999	422,070	20,029,495	19,848,071	22,346,420
Total Operating Expenses (Excl. Depr.)	231,179,872	261,335,699	282,109,135	48,142,711	66,142,036	39,721,951	279,322,582	327,477,735	321,831,087
									339,078,417
<u>Non-Operating Revenues/Expenses</u>									
Sales Tax	216,772,209	223,715,572	221,220,000	48,641,663	50,636,767	49,380,000	265,413,872	274,352,339	270,600,000
Investment Income	22,366,806	17,400,000	24,900,000	3,155,906	2,000,000	-	25,522,712	19,400,000	24,900,000
Bond Interest and Issuance	(2,243,542)	(3,214,749)	(1,750,313)	(2,430,101)	(6,541,155)	(6,541,156)	(4,673,643)	(9,755,904)	(8,291,469)
Lease & SBITA Interest Expense	(1,940,692)	-	(1,474,096)	-	-	-	(1,940,692)	-	(1,474,096)
Gain / (Loss) on Sale of Assets	464,302	-	-	-	-	-	464,302	-	-
Grants	50,940,285	63,908,433	63,101,423	-	-	-	50,940,285	63,908,433	63,101,423
Intergovernmental Revenue	-	10,000,000	-	-	-	-	-	10,000,000	-
Total Non-Operating Revenues/(Expenses)	286,359,368	311,809,256	305,997,014	49,367,468	46,095,612	56,026,044	335,726,836	357,904,868	362,023,058
									366,111,966
Net Income/(Loss) Before Depr.	68,889,183	64,667,474	38,442,831	4,031,326	(17,210,180)	19,235,570	72,890,510	47,457,295	57,678,400
Capital Contributions	6,160,934	83,309,065	66,387,260	-	-	-	6,160,934	83,309,065	66,387,260
Change in Net Position	\$ 75,020,117	147,976,539	104,830,091	4,031,326	(17,210,180)	19,235,570	79,051,444	130,766,360	124,065,660
									\$ 141,336,350

* Includes Lease Amortization (AMT) and Subscription-Based Information Technology Arrangement (SBITA) expenses.

Service Statistics

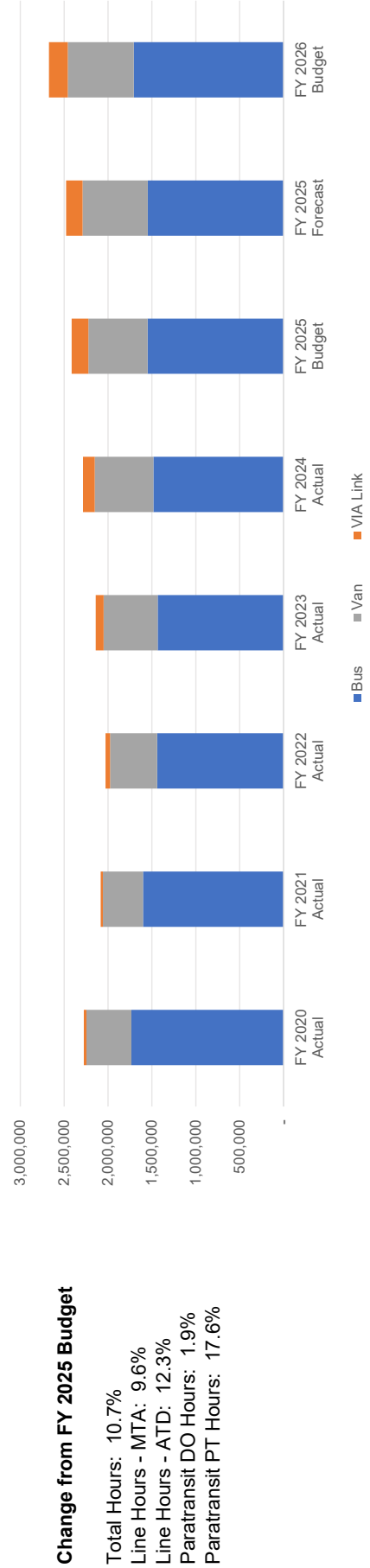
Hours	Actuals FY 2020	Actuals FY 2021	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Budget FY 2025	Forecast FY 2025	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030
Bus												
Line - MTA	1,416,262	1,297,039	1,149,695	1,132,994	1,166,714	1,223,623	1,235,490	1,341,553	1,447,222	1,450,438	1,486,252	1,534,827
Line - ATD	311,514	298,073	286,463	294,244	308,779	317,336	303,274	356,467	391,596	389,256	387,715	391,369
Line - ATD II	-	-	-	-	-	-	-	-	-	38,787	60,669	92,610
Disaster Relief	-	-	-	-	-	-	-	-	-	40	40	40
Special Events	2,818	324	3,553	7,286	6,549	7,775	9,123	8,620	8,620	8,620	9,720	8,620
Promotional	2,590	6,117	1,140	209	626	220	281	380	380	380	380	380
Subtotal	1,733,184	1,601,553	1,440,851	1,434,733	1,482,668	1,548,954	1,548,180	1,707,041	1,847,858	1,887,522	1,944,777	2,027,846
Van												
Directly Operated	189,732	170,463	194,587	256,846	266,705	280,172	280,065	285,624	287,969	289,453	290,205	292,540
Purchased	305,244	261,995	312,485	339,078	392,600	388,633	452,945	457,201	456,913	461,372	464,402	468,140
Will Call Taxi	2,742	3,717	2,659	2,100	2,701	2,327	1,840	1,870	1,870	1,870	1,870	1,870
Taxi Subsidy	10,252	6,161	4,333	2,621	2,483	2,312	2,548	2,548	2,548	2,548	2,548	2,548
Taxi ADA	4,006	14,704	20,420	15,485	3,328	1,203	3,908	4,082	4,082	4,082	4,082	4,082
Disaster Relief	630	-	-	-	-	-	-	-	-	-	-	-
Subtotal	512,608	457,040	534,484	616,130	667,817	674,647	741,176	751,326	753,382	759,325	763,107	769,180
VIA Link												
VIA Link - MTA	29,455	24,322	52,307	88,530	135,101	190,979	188,109	215,719	48,422	49,909	51,157	52,693
VIA Link - ATD	-	-	-	-	-	-	-	-	193,161	220,822	226,900	232,112
Total	2,275,245	2,082,915	2,027,642	2,139,393	2,285,586	2,414,580	2,477,465	2,674,066	2,649,662	2,696,757	2,759,041	2,849,719
Line Service Total	1,727,776	1,595,112	1,436,158	1,427,238	1,475,493	1,540,959	1,538,765	1,686,001	1,638,818	1,878,482	1,934,637	2,018,806
% Change YoY	-	-	-	-	-	-	-	-102%	8.3%	2.2%	3.0%	4.4%
Miles												
Bus												
Line - MTA	19,468,742	18,144,796	15,873,412	15,145,121	14,686,420	15,932,985	16,230,760	17,006,310	19,099,311	19,305,132	19,400,546	20,014,507
Line - ATD	5,134,727	4,934,559	4,920,525	4,908,191	4,929,571	5,229,527	4,897,815	5,575,172	5,968,355	6,051,781	6,096,160	6,096,971
Line - ATD II	-	-	-	-	-	-	-	-	-	624,855	1,037,444	1,468,001
Disaster Relief	3,921	-	-	-	-	-	74	280	280	280	280	280
Special Events	34,793	3,384	29,215	64,476	69,010	70,080	88,315	75,690	75,690	75,690	89,690	75,690
Promotional	10,131	21,097	3,025	1,020	1,922	1,100	1,155	1,775	1,775	1,775	1,775	1,775
Subtotal	24,652,314	23,103,836	20,826,177	20,118,808	19,686,923	21,233,692	21,218,119	22,659,227	25,145,411	26,059,513	26,594,706	27,655,413
Van												
Directly Operated	3,573,238	3,019,230	3,286,255	4,312,964	4,478,223	4,679,933	4,296,407	4,541,426	4,578,708	4,602,309	4,614,262	4,651,394
Purchased	5,636,732	4,896,190	5,410,086	5,614,553	6,567,559	6,670,110	6,905,315	7,239,881	7,236,563	7,307,212	7,355,204	7,414,393
Will Call Taxi	62,797	102,612	70,179	57,413	72,613	63,508	47,797	48,756	48,756	48,756	48,756	48,756
Taxi Subsidy	117,850	86,904	63,863	41,913	38,090	37,201	36,766	38,434	38,434	38,434	38,434	38,434
Taxi ADA	103,768	275,084	362,367	255,063	99,843	36,242	116,079	120,994	120,994	120,994	120,994	120,994
Subtotal	9,494,385	8,380,020	9,192,750	10,281,906	11,256,328	11,486,994	11,402,364	11,989,490	12,023,455	12,117,705	12,177,650	12,273,971
VIA Link												
VIA Link - MTA	395,377	317,784	613,799	1,160,743	1,823,958	2,596,252	2,154,931	2,791,254	629,491	648,822	665,038	685,005
VIA Link - ATD	-	-	-	-	-	-	-	-	2,440,219	2,693,282	2,758,777	3,017,187
Total	34,542,076	31,801,640	30,632,726	31,561,457	32,767,209	35,316,938	34,775,414	37,439,971	40,238,575	41,519,322	42,196,172	43,631,576
Line Service Total	24,603,469	23,079,355	20,793,837	20,053,312	19,615,991	21,162,512	21,128,575	22,581,482	25,067,666	25,981,768	26,502,961	27,577,668
% Change YoY	-	-	-	-	-	-	-	-6.7%	11.0%	3.6%	2.0%	4.1%
Passengers												
Bus												
Line - MTA*	21,474,087	15,453,346	16,529,681	18,040,296	22,252,469	22,141,540	22,070,988	24,421,006	25,246,875	24,936,361	25,582,613	26,296,657
Line - ATD*	5,546,046	3,986,288	4,570,880	5,497,455	6,722,356	7,197,229	7,047,337	6,656,072	6,989,071	7,117,124	7,537,632	7,680,489
Line - ATD II*	-	-	-	-	-	-	-	-	-	995,980	1,575,466	2,400,049
Disaster Relief	-	-	-	-	-	-	-	-	-	-	-	-
Special Events	24,470	4,678	45,384	109,378	77,638	89,501	106,028	101,666	101,670	101,670	113,460	101,670
Promotional	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	27,044,603	19,454,312	21,145,945	23,647,129	29,052,463	29,428,270	29,224,353	31,178,744	32,337,616	33,151,135	34,809,171	36,478,865
Van												
Directly Operated	292,783	237,471	308,316	424,159	441,201	465,085	472,056	479,849	483,788	486,282	487,545	491,468
Purchased	417,598	334,327	452,178	474,765	544,694	591,926	615,744	618,896	619,041	625,093	629,199	634,262
Will Call Taxi	7,346	11,140	7,304	6,273	6,758	6,226	4,352	4,452	4,452	4,452	4,452	4,452
Taxi Subsidy	59,317	36,831	28,449	16,843	14,172	13,579	13,551	14,326	14,326	14,326	14,326	14,326
Taxi ADA	9,185	21,034	32,250	29,668	5,767	2,423	7,527	7,842	7,842	7,842	7,842	7,842
Subtotal	786,229	640,803	824,297	951,708	1,012,592	1,079,239	1,113,230	1,125,365	1,129,449	1,137,995	1,143,364	1,152,350
VIA Link												
VIA Link - MTA	130,186	80,557	124,010	264,658	440,791	613,969	601,553	670,861	181,100	186,661	191,326	197,071
VIA Link - ATD	-	-	-	-	-	-	-	-	554,981	622,014	640,817	658,921
Total	27,961,018	20,175,672	22,094,252	24,863,495	30,505,846	31,121,478	30,933,136	32,974,969	34,203,146	35,097,805	36,784,678	38,487,207
Line Service Total	27,020,133	19,449,634	21,100,561	23,537,751	28,974,825	29,338,769	29,118,325	31,077,078	32,235,946	33,049,465	34,695,711	36,377,195
% Change YoY	-	-	-	-	-	-	-	-5.9%	3.7%	2.5%	5.0%	4.8%

*FY 2024 - FY 2030 service data reflects Automatic Passenger Counters (APC).

Service Statistics: Service Hours

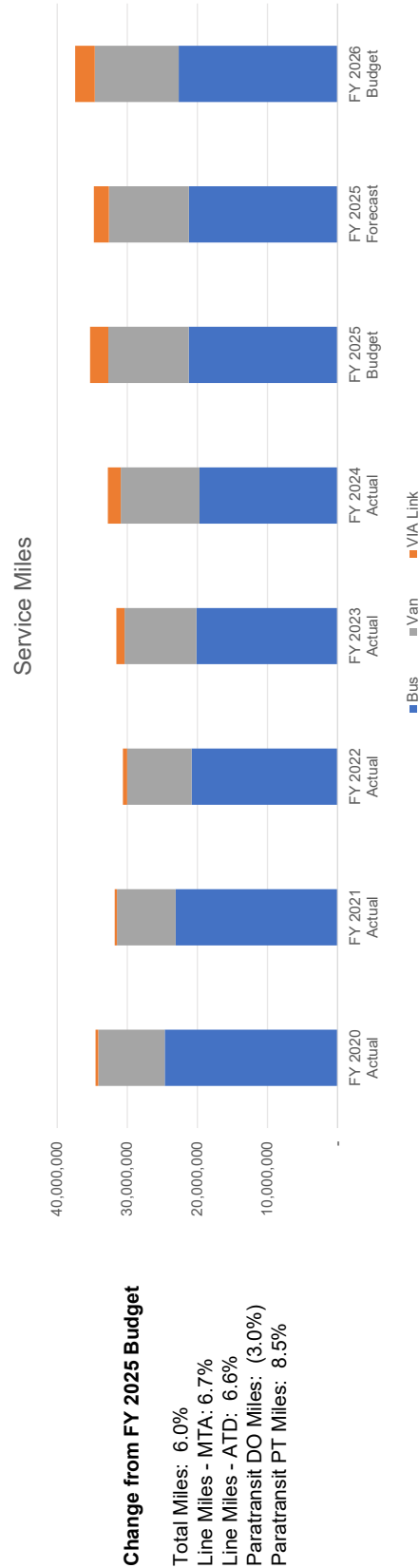
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget
Bus								
Line - MTA	1,416,262	1,297,039	1,149,695	1,132,994	1,166,714	1,223,623	1,235,490	1,341,533
Line - ATD	311,514	298,073	286,463	294,244	308,779	317,336	303,274	356,467
Disaster Relief - Bus	-	-	-	-	-	-	11	40
Robert Thompson Terminal	2,078	-	1,471	5,012	3,584	4,755	5,365	4,385
Promotional Service	2,590	6,117	1,140	209	626	220	281	380
Other Community Events	740	324	2,082	2,274	2,965	3,020	3,758	4,235
	1,733,184	1,601,553	1,440,851	1,434,733	1,482,668	1,548,954	1,548,180	1,707,041
VIA Link								
VIA Link - MTA	29,455	24,322	52,307	88,530	135,101	190,979	188,109	215,719
	29,455	24,322	52,307	88,530	135,101	190,979	188,109	215,719
Van								
Paratransit Directly Operated	189,732	170,463	194,587	256,846	266,705	280,172	280,065	285,624
Paratransit Purchased Transportation	305,244	261,995	312,485	339,078	392,600	388,633	452,945	457,201
Disaster Relief - Van	630	-	-	-	-	-	-	-
Will Call Taxi	2,742	3,717	2,659	2,100	2,701	2,327	1,840	1,870
Taxi Subsidy	10,252	6,161	4,333	2,621	2,483	2,312	2,419	2,548
Taxi ADA Flex	4,006	14,704	20,420	15,485	3,328	1,203	3,908	4,082
	512,606	457,040	534,484	616,130	667,817	674,647	741,176	751,326
Total Hours	2,275,245	2,082,915	2,027,642	2,139,393	2,285,586	2,414,580	2,477,465	2,674,086

Service Hours



Service Statistics: Service Miles

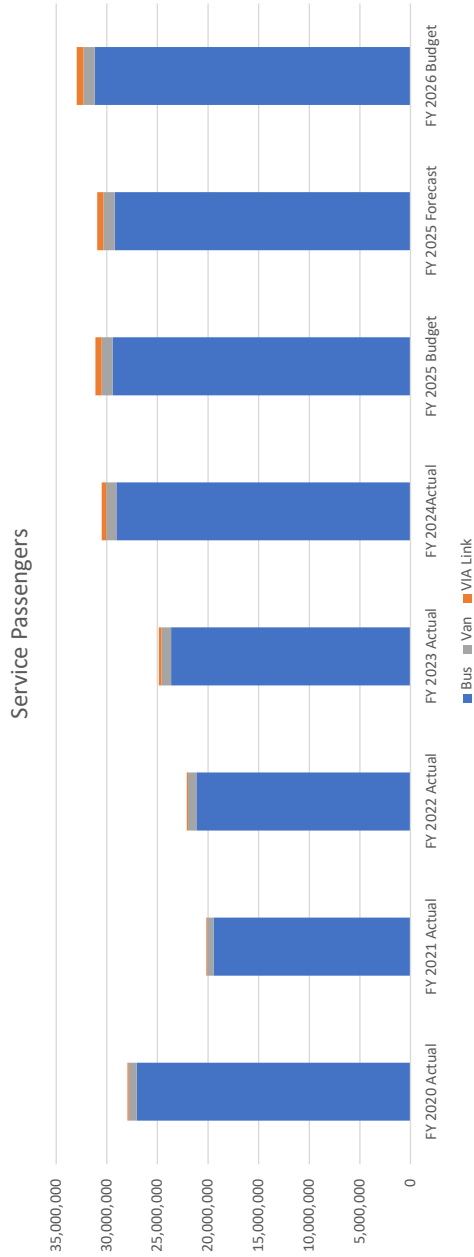
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget
Bus								
Line - MTA	19,468,742	18,144,796	15,873,412	15,145,121	14,686,420	15,932,985	16,230,760	17,006,310
Line - ATD	5,134,727	4,934,559	4,920,525	4,908,191	4,929,571	5,229,527	4,897,815	5,575,172
Disaster Relief - Bus	3,921	-	-	-	-	-	74	280
Robert Thompson Terminal	24,942	-	11,786	41,572	38,099	43,365	56,110	39,425
Promotional Service	10,131	21,097	3,025	1,020	1,922	1,100	1,155	1,775
Other Community Events	9,851	3,384	17,429	22,904	30,911	26,715	32,205	36,265
	24,652,314	23,103,836	20,826,177	20,118,808	19,686,923	21,233,692	21,218,119	22,659,227
VIA Link								
VIA Link - MTA	395,377	317,784	613,799	1,160,743	1,823,958	2,596,252	2,154,931	2,791,254
	395,377	317,784	613,799	1,160,743	1,823,958	2,596,252	2,154,931	2,791,254
Van								
Paratransit Directly Operated	3,573,238	3,019,230	3,286,255	4,312,964	4,478,223	4,679,933	4,296,407	4,541,426
Paratransit Purchased Transportation	5,636,732	4,896,190	5,410,086	5,614,553	6,567,559	6,670,110	6,905,315	7,239,881
Will Call Taxi	62,797	102,612	70,179	57,413	72,613	63,508	47,797	48,756
Taxi Subsidy	117,850	86,904	63,863	41,913	38,090	37,201	36,766	38,434
Taxi ADA Flex	103,768	275,084	362,367	255,063	99,843	36,242	116,079	120,994
	9,494,385	8,380,020	9,192,750	10,281,906	11,256,328	11,486,994	11,402,364	11,989,490
Total Miles	34,542,076	31,801,640	30,632,726	31,561,457	32,767,209	35,316,938	3,477,414	37,439,971



Service Statistics: Service Passengers

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget
Bus								
Line - MTA*	21,474,087	15,453,346	16,529,681	18,040,296	22,252,469	22,141,540	22,070,988	24,421,006
Line - ATD*	5,546,046	3,996,288	4,570,880	5,497,455	6,722,356	7,197,229	7,047,337	6,656,072
Robert Thompson Terminal	16,158	-	19,224	74,934	35,472	47,505	57,512	46,999
Other Community Events	8,312	4,678	26,160	34,444	42,166	41,996	48,516	54,666
	27,044,603	19,454,312	21,145,945	23,647,129	29,052,463	29,428,270	29,224,353	31,178,744
VIA Link								
VIA Link - MTA	130,186	80,557	124,010	264,658	440,791	613,969	601,553	670,861
	130,186	80,557	124,010	264,658	440,791	613,969	601,553	670,861
Van								
Paratransit Directly Operated	292,783	237,471	308,316	424,159	441,201	465,085	472,056	479,849
Paratransit Purchased Transportation	417,598	334,327	452,178	474,765	544,694	591,926	615,744	618,896
Will Call Taxi	7,346	11,140	7,304	6,273	6,758	6,226	4,352	4,452
Taxi Subsidy	59,317	36,831	24,249	16,843	14,172	13,579	13,551	14,326
Taxi ADA Flex	9,185	21,034	32,250	29,668	5,767	2,423	7,527	7,842
	786,229	640,803	824,297	951,708	1,012,592	1,079,239	1,113,230	1,125,365
Total Passengers	27,961,018	20,175,672	22,094,252	24,863,495	30,505,846	31,121,478	30,939,136	32,974,969

*Beginning in FY 2024, service data reflects Automatic Passenger Counters (APC).

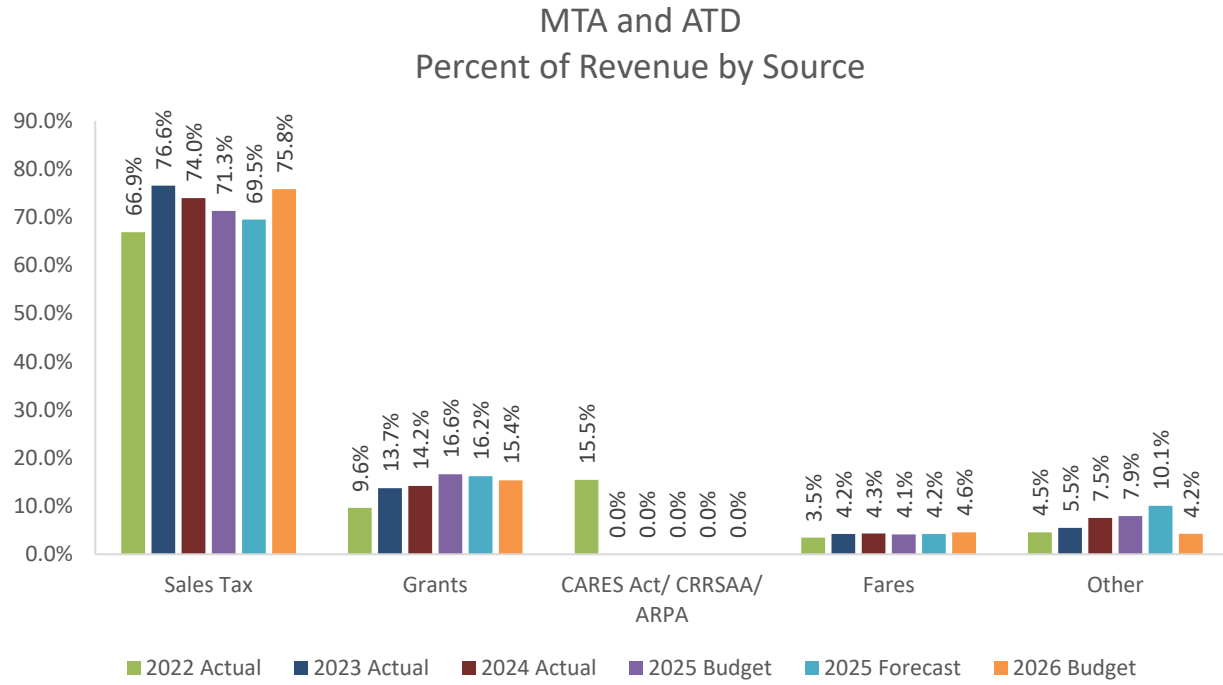


Change from FY 2025 Budget

Total Passengers: 5.9%
 Line Passengers - MTA: 10.3%
 Line Passengers - ATD: (7.5%)
 Paratransit DO Passengers: 3.2%
 Paratransit PT Passengers: 4.6%

Revenue Summary

VIA's revenues are received from the following sources: 1) sales tax, 2) grants, 3) fares and 4) interest and other revenue.



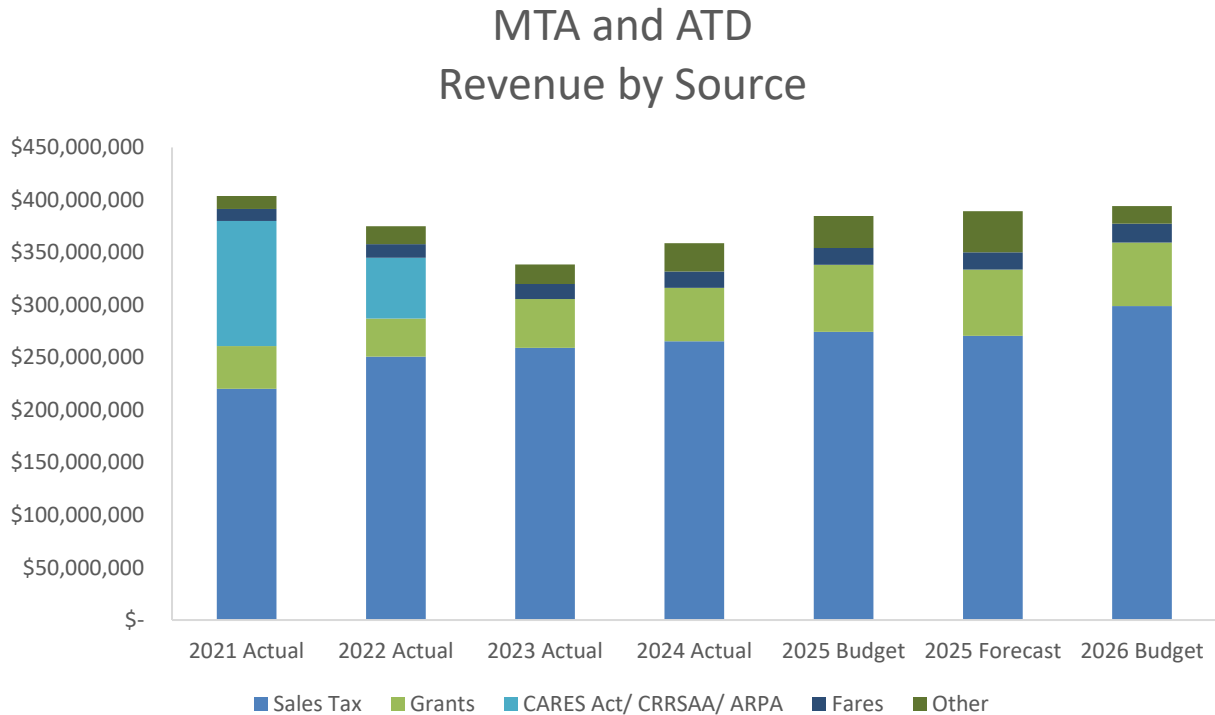
Note: Revenue figures discussed in this section are total operating revenues plus non-operating revenues. Figures do not include intergovernmental expense and bond interest and issuance.

Revenues by Source

Passenger fares account for approximately 4.6% of VIA's total revenues. Fares are collected from cash-paying at time of boarding, and other customer use prepaid passes. The majority of VIA's combined revenue, 75.8%, is received from the ½ cent MTA sales tax and VIA's share of the ¼ cent ATD sales tax. VIA obtains sales tax forecasts from a firm that provides economic consulting services.

Grant revenues are expected to be 15.4% of total combined revenues in FY 2026. Included within grant revenues are: grant funds that will be used to offset expenses incurred in providing maintenance, capital cost of contracting, and ADA paratransit service; CMAQ funds; Section 5310 funds; and planning-related grant funds. Other miscellaneous revenues are 4.2%, which consists of investment income and intergovernmental revenue.

A graph of the five-year history of revenues is included below. The actual FY 2022, FY 2023, FY 2024, FY 2025 budget, FY 2025 forecast, and FY 2026 budget figures include both MTA and ATD revenues. There has been an increase in total revenues of 5.1% over the five-year period. This increase is driven by an increase in passenger fare revenues and grants. The FY 2026 MTA and ATD combined revenue budget are 2.5% higher than FY 2025 budget revenues and 1.3% higher than the FY 2025 forecast.



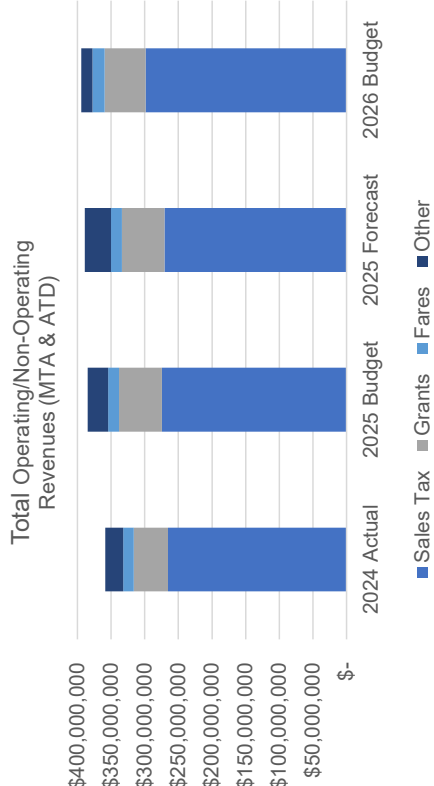
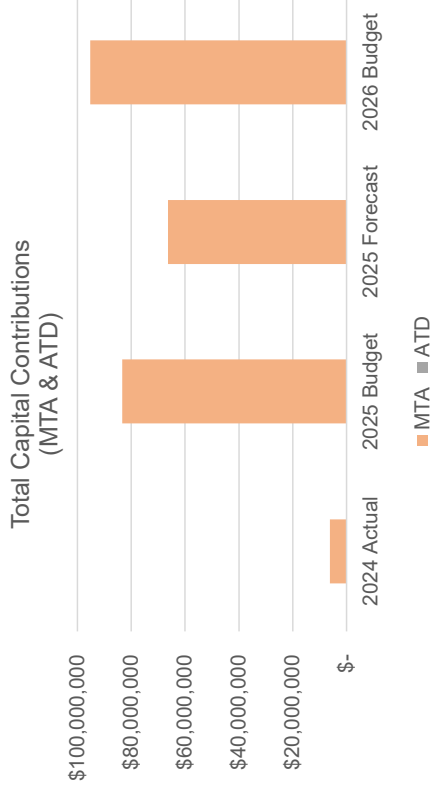
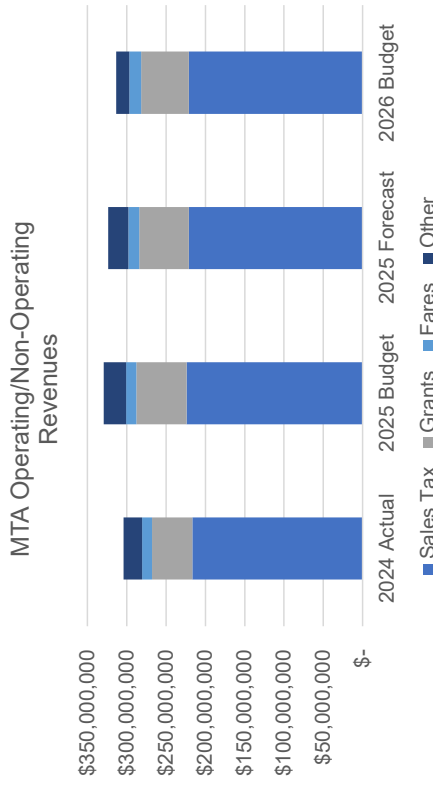
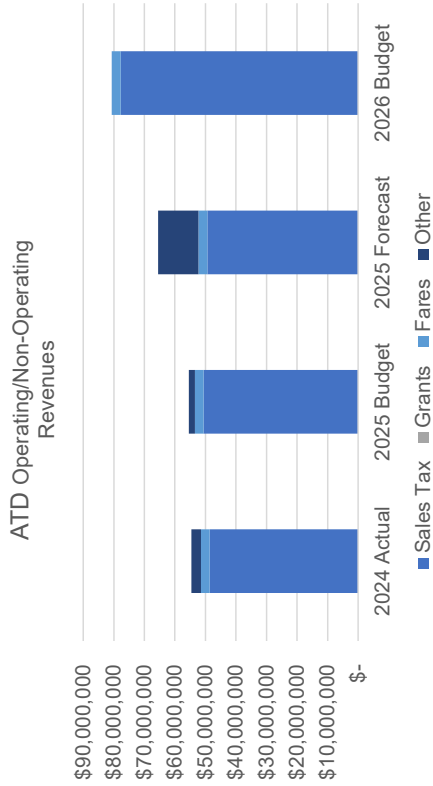
VIA is constantly challenged with obtaining enough revenue to meet the transportation needs of the community. There are constant requests for new service, and VIA has a very robust capital plan. VIA began using debt financing in FY 2012. Historically (until FY 2012), VIA operated on a pay-as-you-go basis. VIA has also received funding support from the Texas Department of Transportation to help fund various capital projects. In addition, VIA monitors and applies for grant opportunities when they become available. VIA is also exploring transit-oriented development opportunities. VIA regularly reviews annual financial reports of other agencies, and keeps in touch with contacts at peer organizations, in order to help identify alternative funding opportunities.

Capital contributions are budgeted at \$95.2M in FY 2026, up \$11.9M from the \$83.3M FY 2025 budget due primarily to timing of capital projects. Capital contributions are funds that VIA receives through various grants and governmental entities to assist in the acquisition of capital assets. A major portion of these contributions is through the annual and discretionary capital grants provided by FTA, as well as funds from Bexar County for VIA’s Silver Line and past grant contributions received from the state of Texas. Generally, an FTA grant will provide 80% of the total project cost, and VIA will match the grant funds by paying the remaining 20%. The capital contribution accounts record the funds received through these various grants and governmental entities.

**Operating / Non-Operating Budget Revenue Summary
By Cost Center**

	MTA			ATD			Total		
	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2025 Forecast</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2025 Forecast</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>FY 2026 Budget</u>
<u>Operating Revenues</u>									
Line									
Robert Thompson Terminal	\$ 10,763,302	11,017,932	11,355,327	2,806,569	2,836,244	2,931,477	13,569,871	13,854,176	14,286,804
Special Events	24,697	35,535	38,631	-	-	-	24,697	35,535	38,631
	35,685	36,057	32,991	-	-	-	35,685	36,057	32,991
Subtotal Bus Revenues	10,823,684	11,089,524	11,426,949	2,806,569	2,836,244	2,931,477	13,630,253	13,925,768	14,358,426
VIAtrans	1,750,142	1,890,426	1,919,627	-	-	-	1,750,142	1,890,426	1,919,627
VIA Link	74,591	103,068	98,476	-	-	-	74,591	103,068	98,476
Bus Advertising	416,574	500,000	500,000	-	-	-	416,574	500,000	500,000
Ellis Alley Park and Ride	55,368	51,000	50,000	-	-	-	55,368	51,000	50,000
Real Estate Development	222,688	222,300	201,200	-	-	-	222,688	222,300	201,200
Miscellaneous	336,640	337,600	358,700	-	-	-	336,640	337,600	358,700
Total Operating Revenues	13,679,687	14,193,918	14,554,952	2,806,569	2,836,244	2,931,477	16,486,256	17,030,162	17,486,429
<u>Non-Operating Revenues</u>									
Sales Tax	216,772,209	223,715,572	221,220,000	48,641,663	50,636,767	49,380,000	265,413,872	274,352,339	270,600,000
Investment Income	22,366,806	17,400,000	24,900,000	3,155,906	2,000,000	-	25,522,712	19,400,000	24,900,000
Gain / (Loss) on Sale of Assets	464,302	-	-	-	-	-	464,302	-	-
Grants	50,940,285	63,908,433	63,101,423	-	-	-	50,940,285	63,908,433	63,101,423
Intergovernmental Revenue	-	10,000,000	-	-	-	-	-	10,000,000	13,187,200
Total Non-Operating Revenues	290,543,602	315,024,005	309,221,423	51,797,569	52,636,767	62,567,200	342,341,171	367,660,772	371,788,623
Total Revenue (before Capital Contributions)	304,223,289	329,217,923	323,776,375	54,604,138	55,473,011	65,498,677	358,827,427	384,690,934	389,275,052
Capital Contributions	6,160,934	83,309,065	66,387,260	-	-	-	6,160,934	83,309,065	66,387,260
Total Revenues	\$ 310,384,223	412,526,988	390,163,635	54,604,138	55,473,011	65,498,677	364,988,361	467,999,999	455,662,312
									\$ 489,391,251

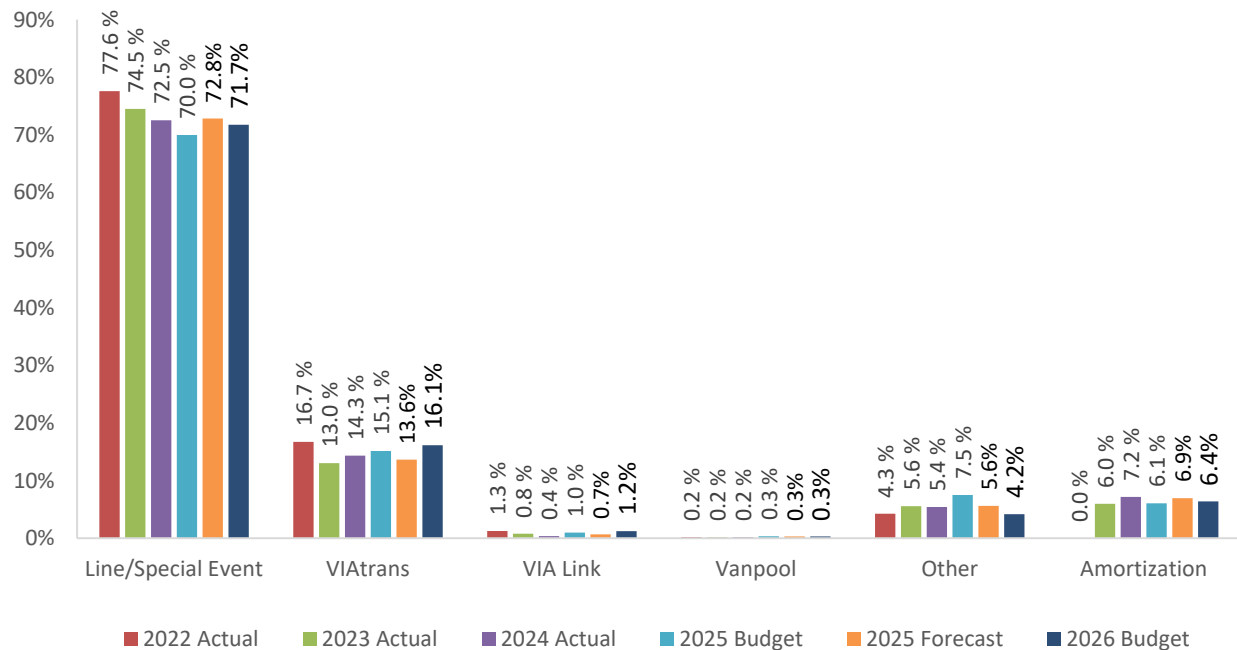
VIA Metropolitan Transit Operating Revenue and Non-Operating Revenue



Expense Summary

VIA's expenses are classified by cost center, or type of service that VIA provides. Expenses related to Line, Special Event, VIAtrans, VIA Link, Vanpool and Miscellaneous services are directly related to the amount of service provided. The operating expenses related to providing service increase or decrease as the level of service increases or decreases. Each of the cost centers includes the labor, fuel, materials and other expenses related to providing the service. The Real Estate Development expenses are related to maintaining the Sunset Station Depot and Amtrak facilities. Service-related cost centers account for 89% of the total combined expenses in the FY 2026 budget.

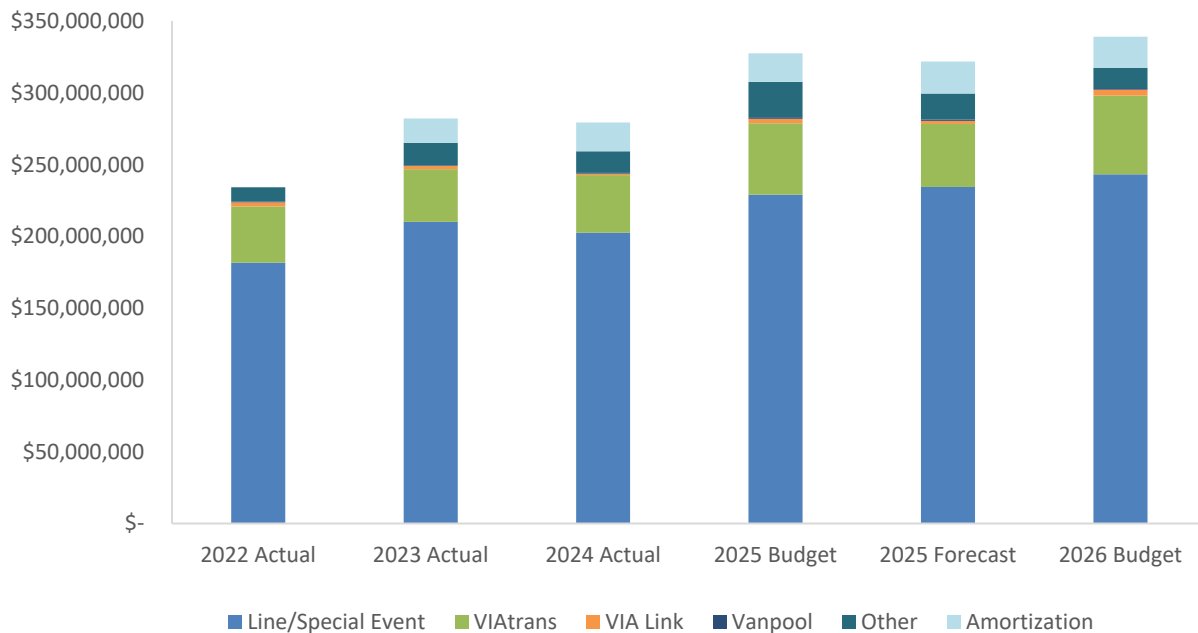
MTA and ATD
Percent of Expense by Service



Expenses by Service Type

The following graph shows a five-year history of operating expenses, including amortization. The combined operating expenses budgeted for FY 2026 are 44.8% greater than actual five years ago. This is primarily attributable to higher wages, healthcare, parts and supplies used to maintain our fleet, purchased transportation costs associated with VIA Link, a Mobility on Demand (MOD) service, and amortization expenses. Line service expense has increased by 33.9% over the five-year period, while VIA Link service expense has increased by 41.6% over the same time period. These increases are primarily due to the increased service levels offered over the period as well as many of the operating expense increases mentioned earlier.

MTA and ATD Expense by Service Type



Expenses by Major Category

VIA's expenses can also be summarized by major category. The Federal Transit Administration (FTA) in the Uniform System of Accounts (USOA) report defines the categories VIA uses to classify expenses. These categories are used by all transit systems in the United States for comparability. VIA's labor and fringe benefits comprise 66.4% of the total combined budgeted expenditures. Materials and Supplies, which include the parts to maintain the buses and vans and tires needed to run the vehicles, are 6.0% of the combined total.

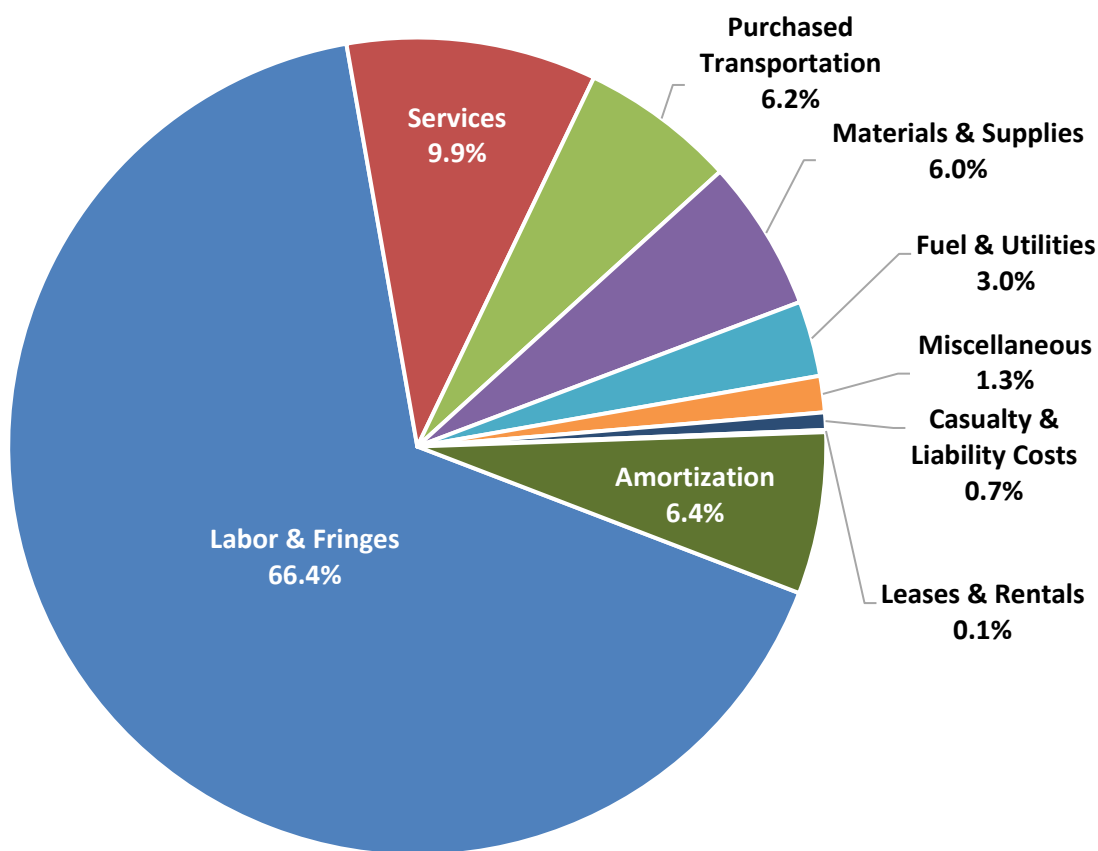
Purchased transportation is 6.2% of the combined budget. This represents the amount paid to private providers to provide supplemental VIAtrans and VIA Link service. VIAtrans service is transportation service to individuals with mobility impairments (accessible or ambulatory). Patrons requiring accessible service are those in wheelchairs, while ambulatory VIAtrans customers are those with greater mobility. Accessible trips require the larger wheelchair lift-equipped vans that are more costly to operate than the ambulatory trips provided through private providers in small passenger vans. VIA has budgeted to contract over half of all VIAtrans service for FY 2026. VIA Link is a mobility-on-demand service implemented in FY 2019.

Services including advertising fees, professional and technical services, contract maintenance, and other services comprise roughly 9.9% of the combined budget. Fuel and Utilities are 3.0% of the combined budget and other expenses (such as leases and miscellaneous expenses that cannot be classified in one of the other categories described above) are 2.2% of the combined total.

VIA's FY 2026 Operating Budget includes \$21,675,309 of payments associated with intangible assets covered under the GASB Statement No. 87 (Leases) and GASB Statement No. 96 (Subscription-based Information Technology Arrangements, or SBITAs). Payments associated with intangible right-to-use lease assets are budgeted at \$19,682,892, and payments associated with intangible SBITA assets are budgeted at \$1,992,417. Under GASB 87, a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the

underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Most of VIA's lease payments under GASB 87 are for vehicles used for purchased transportation (VIAtrans and VIA Link). Leases include contracts that. Although not explicitly identified as leases, meet the definition of a lease. This definition excludes contracts for services except those that contain both a lease component and a service component. Under GASB 96, a SBITA is a contract that conveys control of the right to use another party's a SBITA vendor's) IT software, alone or in combination with intangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

FY 2026 Budget MTA and ATD Expenses by Major Category

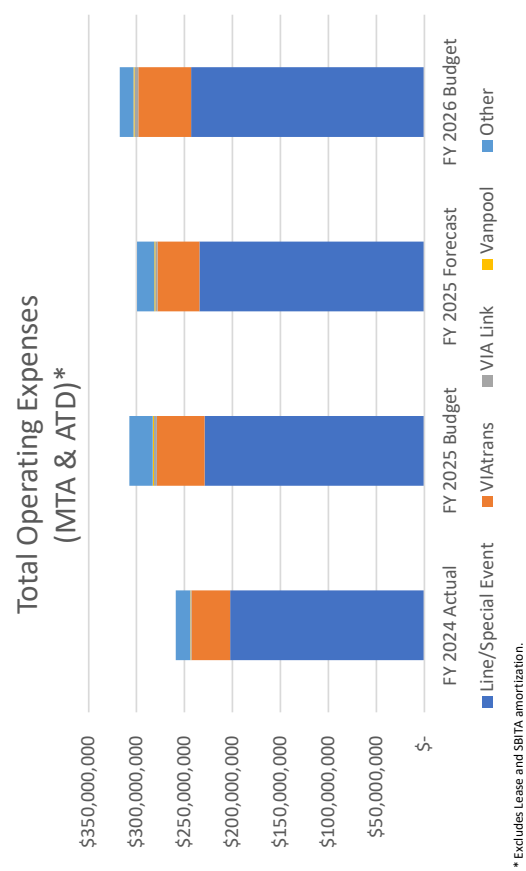
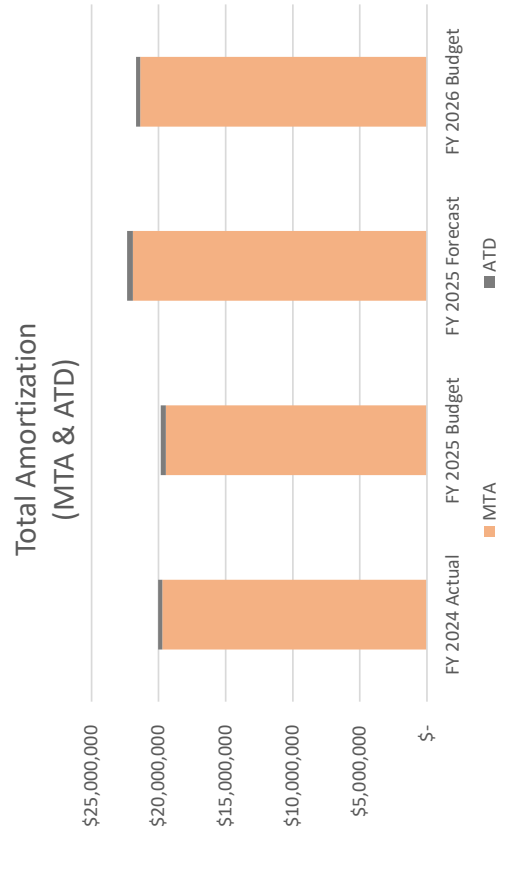
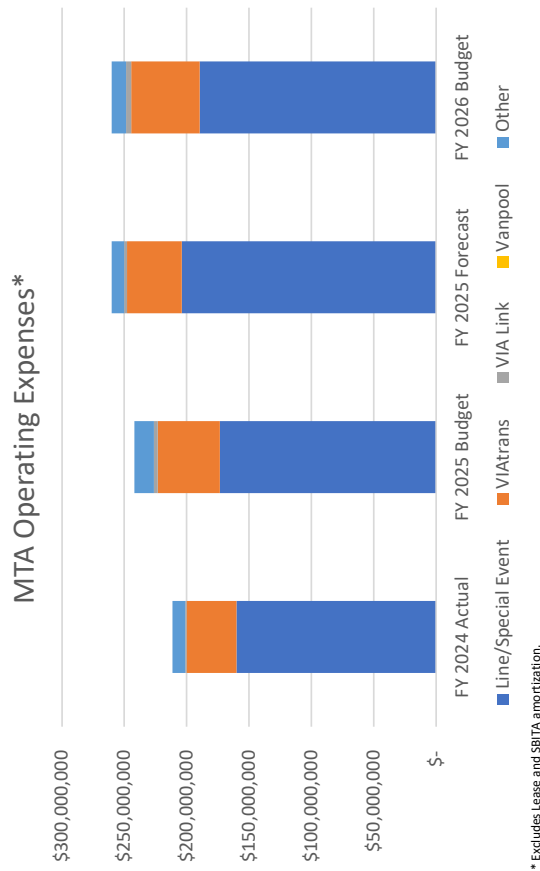
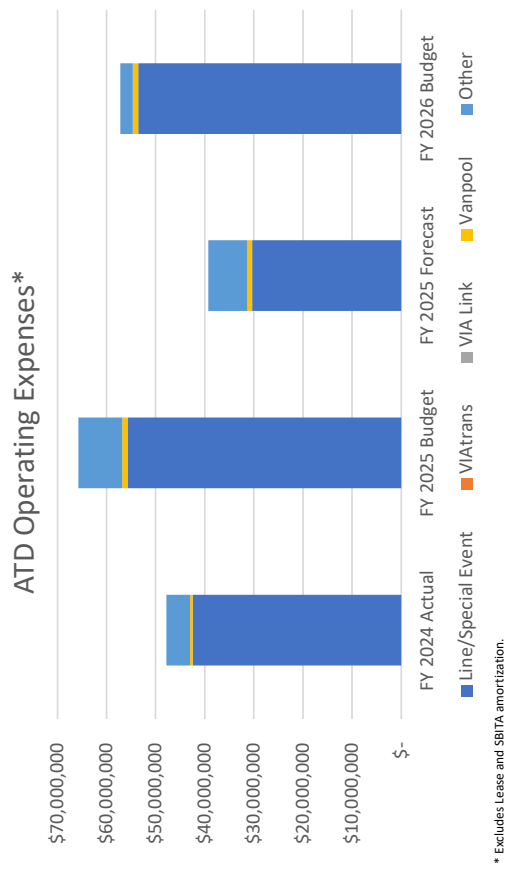


**Operating / Non-Operating Budget Expense Summary
By Cost Center**

	MTA			ATD			Total		
	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	
Operating Expenses									
Line	\$ 158,991,052	172,478,631	202,968,397	188,548,967	42,501,616	55,650,565	30,371,159	53,560,551	
Robert Thompson Terminal	592,702	612,741	541,036	612,354	-	-	-	-	
Other Special Events	260,353	365,394	372,679	501,049	-	-	-	-	
Promotional Service	231,697	10,543	157,474	20,330	-	-	-	-	
Subtotal Bus Expenses	160,075,804	173,467,309	204,039,586	189,682,700	42,501,616	55,650,565	30,371,159	53,560,551	
VIATrans	40,044,708	49,598,562	43,873,781	54,748,916	-	-	-	-	
VIA Link	1,043,843	3,187,343	2,126,272	4,170,061	-	-	-	-	
Vanpool	-	-	-	-	510,144	1,128,000	965,100	1,095,800	
Real Estate Development	3,742	4,658	690	4,743	-	-	-	-	
Leases	180,309	13,912	198,627	83,427	-	-	-	-	
Business Development and Planning	10,108,939	15,599,843	9,945,830	11,512,437	4,823,982	8,979,472	7,963,623	2,544,472	
Total Operating Expenses (Excl. Depr. & Amort.)	211,457,345	241,871,627	260,184,785	260,202,285	47,835,742	65,758,037	39,299,882	57,200,823	
Amortization*	19,722,527	19,464,072	21,924,351	21,355,230	306,969	383,999	422,070	320,080	
Total Operating Expenses (Excl. Depr.)	231,179,872	261,335,699	282,109,136	281,557,515	48,142,711	66,142,036	39,721,951	57,520,903	
Non-Operating Expenses									
Bond Interest and Issuance	2,243,542	3,214,749	1,750,313	1,326,549	2,430,101	6,541,155	6,541,156	6,814,837	
Interest Income	1,940,692	-	1,474,096	835,097	-	-	-	-	
Total Non-Operating Expenses	4,184,234	3,214,749	3,224,409	2,161,646	2,430,101	6,541,155	6,541,156	6,814,837	
Total Expenses	\$ 235,364,106	264,550,448	285,333,545	283,719,161	50,572,812	72,683,191	46,263,107	64,335,740	
				</					

* Includes Lease Amortization (AMT) and Subscription-Based Information Technology Arrangement (SBITA) expenses.

VIA Metropolitan Transit Operating Expenses and Amortization



Expense Summary by Account

Account	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Operators Salaries and Wages	\$ 57,564,739	58,327,901	60,829,520	65,280,505	\$ 6,952,604	12%
Other Salaries and Wages	65,874,927	72,216,170	73,156,965	78,492,908	6,276,738	9%
Sick	3,987,531	4,581,088	4,045,107	5,045,453	464,365	10%
Holiday	6,035,450	6,414,416	6,485,954	7,094,892	680,476	11%
Vacation	6,522,255	6,674,016	6,346,137	6,976,844	302,828	5%
Other Paid Absence	311,893	492,234	550,470	544,954	52,720	11%
Salaries & Wages Total	140,296,796	148,705,825	151,414,154	163,435,556	14,729,731	10%
FICA	10,270,735	10,393,778	11,150,529	11,157,931	764,153	7%
Pension Plans	30,651,835	28,857,000	19,931,000	20,483,000	(8,374,000)	100%
Hospital, Medical and Surgical Plans	17,052,719	19,535,475	18,983,770	21,098,313	1,562,838	8%
Other Post Employment Benefits (OPEB)	(16,664,514)	7,651,000	7,134,060	3,755,000	(3,896,000)	(100%)
Life Insurance Plans	731,470	714,000	740,741	714,000	-	0%
Unemployment Insurance	66,645	100,000	212,043	100,000	-	0%
Worker's Compensation Insurance	752,396	700,000	614,947	700,000	-	0%
Uniform and Work Clothing Allowance	899,080	1,027,747	1,170,883	871,057	(156,690)	(15%)
Other Fringe Benefits	1,263,913	1,484,800	1,477,085	3,141,671	1,656,871	112%
Capital Labor Fringes	(229,498)	(395,537)	(342,334)	(337,638)	57,899	(15%)
Fringes Total	44,794,781	70,068,263	61,072,724	61,683,334	(8,384,929)	(12%)
Advertising Fees	611,252	1,030,400	1,464,315	1,041,400	11,000	1%
Professional and Technical Services	15,104,165	26,593,065	18,368,572	18,095,816	(8,497,249)	(32%)
Temporary Help	614,547	769,540	1,405,031	500,281	(269,259)	(35%)
Contract Maintenance Services	8,596,360	8,143,953	7,896,267	9,051,363	907,410	11%
Security Services	2,599	80,310	80,310	147,235	66,925	83%
Other Services	947,146	384,978	338,717	1,231,795	846,817	220%
IT Licenses & Subscription Services	1,871,933	2,990,090	2,693,957	3,442,673	452,583	15%
Fuel and Lubricants	2,591,797	2,743,679	2,738,508	6,180,048	3,436,369	125%
Tires and Tubes	1,264,597	1,281,930	1,281,930	1,646,977	365,047	28%
Other Materials and Supplies	21,460,432	19,082,451	21,866,040	18,644,405	(438,046)	(2%)
Utilities Other than Propulsion Power	3,356,996	3,234,904	4,123,685	2,876,439	(358,465)	(11%)
Utilities - Electric	67,058	902,226	46,147	902,226	-	(0%)
Casualty and Liability Costs	1,536,896	2,158,875	1,963,837	2,333,793	174,918	8%
Fuel and Lubricant Taxes	124,114	149,616	149,616	144,868	(4,748)	(3%)
Other Taxes	-	-	3,000	8,420	8,420	100%
Purchased Transportation	11,024,828	14,213,969	17,677,568	20,888,442	6,674,473	47%
Dues and Subscriptions	413,558	479,059	464,330	467,700	(11,359)	(2%)
Training and Meetings	1,209,432	1,763,277	1,833,080	1,209,078	(554,199)	(31%)
Employee Recognition	150,649	337,000	272,289	418,380	81,380	24%
Fines and Penalties	446	-	-	-	-	0%
Charitable Donations	-	-	-	131,000	131,000	100%
Bad Debt Expense	499,719	25,000	54,325	25,000	-	(0%)
Advertising/Promotion Media	2,130,839	1,872,375	1,495,751	2,297,975	425,600	23%
Other Miscellaneous Expenses	307,285	315,577	258,724	306,557	(9,020)	(3%)
Leases and Rentals	314,861	303,302	521,789	292,348	(10,954)	(4%)
Non-Labor Total	74,201,509	88,855,576	86,997,789	92,284,219	3,428,643	4%
Total Operating Expenses (before Amortization)	259,293,087	307,629,664	299,484,666	317,403,108	9,773,444	3%
Amortization*	20,029,496	19,848,071	22,346,420	21,675,309	1,827,238	9%
Total Operating Expenses	\$ 279,322,582	327,477,735	321,831,087	339,078,417	\$ 11,600,682	4%

* Includes Lease Amortization and Subscription-Based Information Technology Arrangement(SBITA) expenses.

Cost Center Detail Analysis

The following section contains detailed descriptions of the Metropolitan Transit Authority (MTA) and Advanced Transportation District (ATD) cost centers that match revenues with corresponding expenses. All cost centers pertain to the type/function of service provided. Following the descriptions is the Cost Allocation Plan for the MTA and ATD. This shows the related costs centers of the MTA and ATD and the subsequent allocation of fringe and indirect expenses to the various cost centers. Allocations of fringes are based upon labor within each cost center and indirect expenses are then allocated based upon total labor and fringes within each cost center.

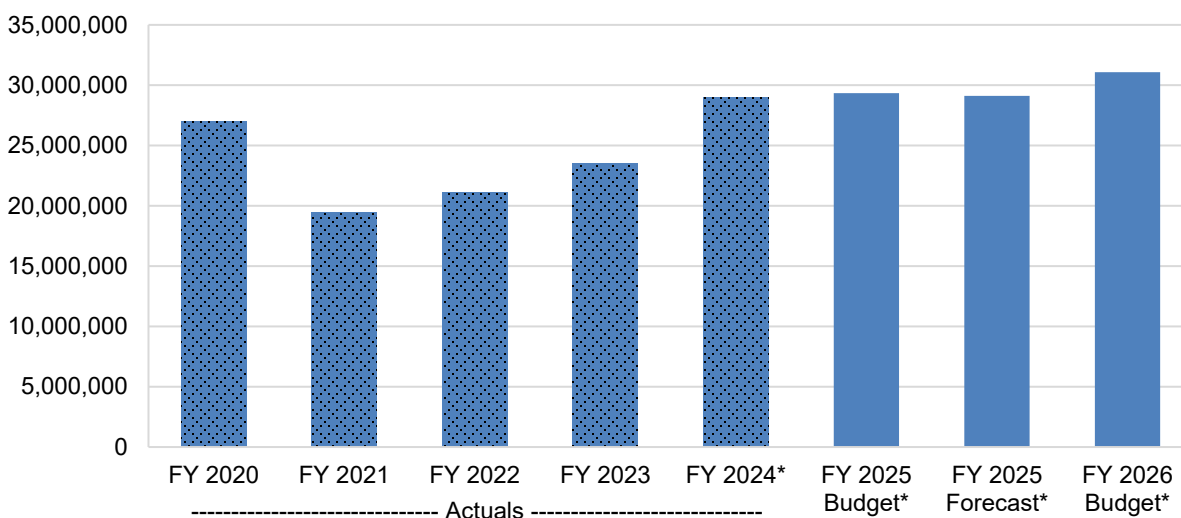
VIA has multiple cost centers: Line Service, Special Events Service, Disaster Relief, VIAtrans & Purchased Transportation, VIA Link, Vanpool, Promotional Service, Real Estate Development, Business Development and Planning, Fringe, Indirect, and Leases. Details on the individual cost centers is located on the following pages preceding the cost allocation plan.

The expenses directly related to providing services are Line, Special Events, VIAtrans, VIA Link, Purchased Transportation and Vanpool. Each of the cost centers includes the labor, fuel, materials, and other expenses related to providing the service. The service-related cost centers account for 89.4% of the total combined MTA and ATD operating expenses for the FY 2026 budget.

Line Service

Description	Regularly scheduled bus routes available to the general public for a fare.
Fare	Base one-way \$1.30
Changes	Budgeted service hours and passengers increased with the FY 2026 budget. There is a 10.2% increase in line service hours and an 5.9% increase in line passengers over the FY 2025 budget. Line passengers increased from 29.3 million to 31.1 million over the FY 2025 budget.

Service Passengers



*Passengers data reflects Automatic Passenger Counters (APC).

Revenues and Expenses	The combined MTA and ATD total line operating revenues are expected to increase by 14.5% from the FY 2025 budget, and the combined total line operating expenses are expected to increase by 6.1%.
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Special Events Service

Description	Service provided to various events at the Alamodome and Frost Bank Center (two of San Antonio's multi-purpose facilities) such as sporting events, concerts and for other community special events, including Fiesta and the Folklife Festival.
Fare	Park and Ride \$2.60 roundtrip
Changes	FY 2026 service hours are expected to increase by 10.9% over the FY 2025 budget service levels.
Revenues and Expenses	The revenues are expected to increase by 4.5% and expenses are expected to increase by 37.1% from the FY 2025 budget.

Disaster Relief

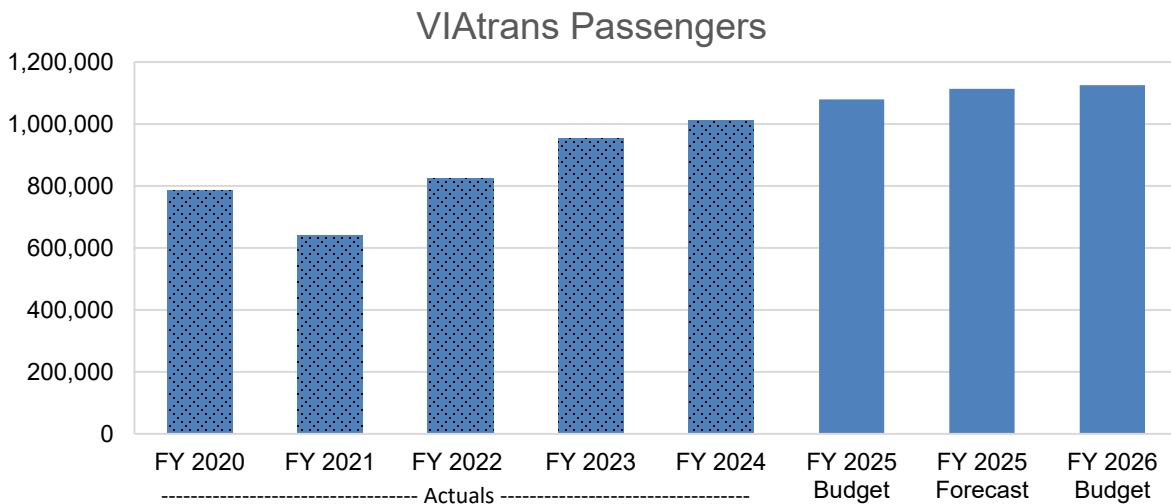
Description	San Antonio is located within proximity to Gulf Coast communities that are often impacted by hurricanes. VIA is occasionally requested to transport coastal citizens from these areas to relief centers in San Antonio. VIA does not budget for these infrequent events but maintains a cost center to accumulate actual expense to facilitate cost recovery from the state and federal agencies.
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VIATrans & Purchased Transportation

Description	Demand responsive service for mobility-impaired persons who are certified through a registration process. The VIATrans cost center reflects the directly operated VIATrans service and Purchased Transportation reflects contracted VIATrans service.
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Fare	Base one-way \$2.00
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Changes	An increase of 11.4% in total service hours from the FY 2025 budget service levels is expected for FY 2026. VIA manages the cost of this service by providing a no-cost alternative to registered VIATrans patrons. Mobility-impaired citizens can ride regular line service at no charge, thus reducing demand for the VIATrans service. VIA also contracts a large portion of the service for ambulatory patrons, which can be transported in a standard vehicle. Patrons using wheelchairs are usually carried on VIA's wheelchair lift-equipped vans, which are more expensive to operate.
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Revenues and Expenses	The revenues are expected to increase by 2.6% over FY 2026 while expenses are expected to increase by 10.4%. VIA will use the service of a private transportation provider for greater than half of all demand response trips.
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VIA Link

Description	VIA Link is a mobility-on-demand service provided by a private provider.
Fare	Base one-way \$1.30
Changes	In FY 2019, VIA began offering VIA Link in northeast San Antonio. In FY 2026, VIA plans to expand the service. The FY 2026 budget includes approximately 215,719 service hours provided to 670,861 passengers.
Revenues and Expenses	FY 2026 includes expansion of service with \$101,901 in revenue and a 30.8% increase in operating expenses over FY 2025 budget.

Vanpool

Description	Transportation services provided to individuals interested in joining a shared ride vanpool. Participants in the program will pay for the fuel used and a monthly fee to cover the capital cost of the 5 to 15 passenger van provided by a private car rental agency.
Fare	Will vary based upon number of participants within each vanpool.
Revenues and Expenses	VIA does not receive revenue from this service. VIA's expense is limited to marketing and subsidy payments to the individuals participating in the vanpool. Expenses are projected to decrease by 2.9% over the FY 2025 budget.

Promotional Service

Description	Service providing limited "free" service for events or programs that are of significance to the local community or region to engage the community in public transportation and create partnerships with those we serve.
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Real Estate Development

Description	The revenues and expenses related to facilities leased to Amtrak are recorded in this cost center. The revenues are primarily received through lease payments. The expenses recorded in this cost center are related to legal fees associated with Real Estate Development.
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Business Development & Planning

Description	The expenses in this cost center are for functions such as researching transit technology, conducting hearings and meetings with various interest groups to identify their perceived needs, discussing planning concepts, conducting long-range and regional transit planning and analysis, preparing specifications for purchase or construction of capital assets, and researching transit real estate opportunities.
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Fringe Cost Center

Description	These expenses include all payments and accruals to others on behalf of employees of the transit agency, such as (but not limited to) insurance premiums, FICA, pension and unemployment. It also includes payments and accruals made directly to employees for something other than performance of a piece of work, such as vacation, holiday and sick leave. These payments arise from the employment relationship but are over and above “labor” costs. The fringe expenses are allocated to the service cost centers based upon the labor within each cost center.
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Indirect Cost Center & Leases

Description	These costs include all payments and accruals related to providing transportation services that are not easily identifiable, traceable or incurred on behalf of any one specific cost center. The indirect expenses are allocated to the service cost centers based upon the labor (plus fringes) within each cost center. Leases include the cost of indirect leases. These leases are subject to GASB 87.
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FY 2026 Cost Allocation Plan

Metropolitan Transit Authority										
Expense Account	Line	VIA Link	Robert Thompson Event	Other Special Event	VIAtrans	Purchased Transportation	Promotional Service	Real Estate Development	Leases	Business Development & Planning
Operator Salaries & Wages	\$40,857,325	-	102,334	93,685	7,061,912	-	4,940	-	-	-
Other Salaries & Wages	26,814,404	-	51,061	42,892	4,688,190	1,518,233	2,427	-	-	3,111,862
Part-Time Other Salaries & Wages	54,292	-	-	-	54,972	90,155	-	-	-	-
Part-Time Operator Salaries & Wages	1,710,300	-	3,968	3,650	-	-	206	-	-	-
Subtotal Labor	69,436,321	-	157,363	140,228	11,805,075	1,608,388	7,573	-	-	3,111,862
Other Fringe Benefits	17,670,794	-	37,247	34,276	3,125,225	411,999	1,929	-	-	888,720
Advertising Fees	-	-	-	-	-	-	-	-	-	-
Professional & Technical Services	315,002	-	302	279	291,117	426,601	16	-	-	3,304,372
Temporary Help	-	-	-	-	-	-	-	-	-	-
Contract Maintenance Services	3,297,200	-	82,664	3,383	519,387	357,695	188	4,008	-	412,585
Security Services	-	-	59,510	73,975	-	-	-	-	-	-
Other Services	79,278	-	4	4	3,542	5,807	-	-	-	-
IT Licenses & Subscriptions Services	134,009	-	310	286	-	-	16	-	-	-
Fuel & Lubricants	2,463,526	-	5,703	5,250	1,782,605	1,201,341	297	-	-	-
Tires & Tubes	1,075,117	-	2,495	2,292	251,551	-	130	-	-	-
Other Materials & Supplies	11,406,134	-	53,136	24,720	1,250,581	26,981	1,231	-	-	23,130
Utilities	1,552,993	-	30,084	2,625	267,643	-	125	-	-	-
Premiums for Public Liability & Physical/Property Damage Insurance	138,771	-	284	384	1,307	-	-	735	-	-
Payouts for Uninsured Public Liability	1,274,548	-	2,957	2,720	172,067	-	153	-	-	-
Fuel & Lubricant Taxes	38,797	-	90	83	5,574	88,939	5	-	-	-
Other Taxes	5,331	-	12	11	1,500	-	-	-	-	-
Purchased Transportation	-	4,170,061	-	-	-	15,638,381	-	-	-	-
Dues & Subscriptions	-	-	-	-	265	434	-	-	-	58,840
Training & Meetings	118,858	-	130	118	36,436	20,945	6	-	-	117,360
Employee Recognition	14,001	-	-	-	758	1,242	-	-	-	-
Bad Debt Expense	25,000	-	-	-	-	-	-	-	-	-
Advertising/Promotion Media	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous Expenses	56,136	-	-	-	-	-	-	-	-	6,003
Transit Way & Transit Way Structures & Equipment Leases	59,724	-	136	50,126	31,200	-	7	-	83,427	-
Subtotal Expenses	39,725,219	4,170,061	275,064	200,531	7,740,758	18,180,365	4,103	4,743	83,427	4,811,010
Total Direct Expenses	109,161,540	4,170,061	432,427	340,759	19,545,833	19,788,752	11,676	4,743	83,427	7,922,872
Full Time Fringe	22,649,320	-	51,340	45,712	3,932,689	508,144	2,466	-	-	1,041,522
Part Time Fringe	151,752	-	341	314	4,727	7,753	18	-	-	-
Total Fringe	22,801,072	-	51,681	46,026	3,937,416	515,897	2,484	-	-	1,041,522
ATD Indirect	-	-	-	-	-	-	-	-	-	-
Total Indirect (Excluding Depreciation & Amortization)	56,586,355	-	128,246	114,264	9,657,799	1,303,219	6,170	-	-	2,548,043
Total Fringe & Indirect	79,387,427	-	179,927	160,290	13,595,215	1,819,116	8,654	-	-	3,589,565
Total FY 2026 Budget (before Capital Labor & Amortization (excludes Depreciation)	188,548,967	4,170,061	612,354	501,049	33,141,048	21,607,868	20,330	4,743	83,427	11,512,437
Less Capital Labor										
Total FY 2026 Budget (after Capital Labor & Amortization (excludes Depreciation)										
Lease Amortization Expense	-	5,402,094	-	-	-	12,976,538	-	-	626,044	-
SBITA Amortization Expense	-	-	-	-	-	-	-	-	-	-
Total FY26 Budget (excludes Depreciation)	\$188,548,967	9,572,155	612,354	501,049	33,141,048	34,584,406	20,330	4,743	709,472	11,512,437

FY 2026 Cost Allocation Plan

Advanced Transportation District									
Capital Labor	Line	Business Development & Planning	Vanpool	MTA Indirect	ATD Indirect	Fringe	Total	Expense Account	
-	13,536,384	-	-	1,320,081	-	-	\$62,976,662	Operator Salaries & Wages	
1,008,799	5,984,654	-	-	36,079,765	-	-	79,302,288	Other Salaries & Wages	
-	-	-	-	0	-	-	199,419	Part-Time Other Salaries & Wages	
-	541,449	-	-	44,270	-	-	2,303,843	Part-Time Operator Salaries & Wages	
1,008,799	20,062,487	-	-	37,444,116	-	-	144,782,212	Subtotal Labor	
-	4,710,994	-	-	7,969,367	-	46,832,564	81,683,115	Other Fringe Benefits	
-	-	-	15,600	1,025,800	-	-	1,041,400	Advertising Fees	
-	38,240	2,544,472	-	10,093,545	79,250	1,002,620	18,095,816	Professional & Technical Services	
-	-	-	-	500,281	-	-	500,281	Temporary Help	
-	630,234	-	-	3,744,019	-	-	9,051,363	Contract Maintenance Services	
-	-	-	-	13,750	-	-	147,235	Security Services	
-	522	-	-	1,137,588	5,050	-	1,231,795	Other Services	
-	39,313	-	-	3,268,739	-	-	3,442,673	IT Licenses & Subscriptions Services	
-	721,326	-	-	-	-	-	6,180,048	Fuel & Lubricants	
-	315,392	-	-	-	-	-	1,846,977	Tires & Tubes	
-	3,156,276	-	-	2,684,452	17,764	-	18,644,405	Other Materials & Supplies	
-	375,452	-	-	1,549,743	-	-	3,778,665	Utilities	
-	44,157	-	-	321,814	-	-	507,452	Premiums for Public Liability & Physical/Property Damage Insurance	
-	373,896	-	-	-	-	-	1,826,341	Payouts for Uninsured Public Liability	
-	11,381	-	-	-	-	-	144,868	Fuel & Lubricant Taxes	
-	1,566	-	-	-	-	-	8,420	Other Taxes	
-	-	-	1,080,000	-	-	-	20,888,442	Purchased Transportation	
-	-	-	-	408,161	-	-	467,700	Dues & Subscriptions	
-	16,254	-	200	898,771	-	-	1,209,078	Training & Meetings	
-	-	-	-	402,379	-	-	418,380	Employee Recognition	
-	-	-	-	-	-	-	25,000	Bad Debt Expense	
-	-	-	-	2,297,975	-	-	2,297,975	Advertising/Promotion Media	
-	18,708	-	-	356,710	-	-	437,557	Other Miscellaneous Expenses	
-	17,272	-	-	50,455	-	-	292,348	Transit Way & Transit Way Structures & Equipment Leases	
-	10,470,963	2,544,472	1,095,800	36,723,548	102,064	47,835,184	173,967,333	Subtotal Expenses	
1,008,799	30,533,470	2,544,472	1,095,800	74,167,665	102,064	47,835,184	318,749,545	Total Direct Expenses	
337,638	6,533,574	-	-	12,517,503	-	-	47,619,908	Full Time Fringe	
-	46,564	-	-	3,807	-	-	215,276	Part Time Fringe	
337,638	6,580,138	-	-	12,521,310	-	-	47,835,184	Total Fringe	
-	102,064	-	-	-	(102,064)	-	-	ATD Indirect	
-	16,344,879	-	-	(86,688,975)	-	-	-	Total Indirect (Excluding Depreciation & Amortization)	
337,638	23,027,081	-	-	(74,167,665)	(102,064)	-	(47,835,184)	Total Fringe & Indirect	
1,346,437	53,560,551	2,544,472	1,095,800	-	-	-	318,749,545	Total FY 2026 Budget (before Capital Labor & Amortization (excludes Depreciation)	
							(1,346,437)	Less Capital Labor	
							317,403,108	Total FY 2026 Budget (after Capital Labor & Amortization (excludes Depreciation)	
-	139,332	-	-	538,884	-	-	19,682,892	Lease Amortization Expense	
-	-	-	-	1,992,417	-	-	1,992,417	SBITA Amortization Expense	
1,346,437	53,699,883	2,544,472	1,095,800	2,531,301	-	-	\$339,078,417	Total FY26 Budget (excludes Depreciation)	

Personnel Summary

The personnel schedule on the adjacent page shows the personnel levels by category and full-time equivalents (FTE).

In FY 2026, an overall net increase in personnel is predominantly a result of aligning operator workforce with the budgeted service plan and project management support.

Full-time employees are defined to include those persons whose hours of work represent full-time employment. Part-time employees are those persons who work less than the standard number of hours for full-time employment. Full-time equivalent is a derived statistic that provides an estimate of total full-time employment by converting part-time employees to a full-time amount.

The number of full-time bus operators is expected to increase by 123 positions. These are the employees responsible for operating revenue service buses.

The number of full-time van operators is expected to decrease by 8 positions. These are the employees responsible for operating revenue service (paratransit) vans.

The number of hourly maintenance employees is expected to remain the same at 433 positions. These are the individuals responsible for providing vehicle or facility maintenance services.

The number of full-time operations/maintenance salaried positions is expected to increase by 1 and decrease by 1.50 for part-time. These are the individuals primarily responsible for providing administration and direct support for the operations and maintenance functions.

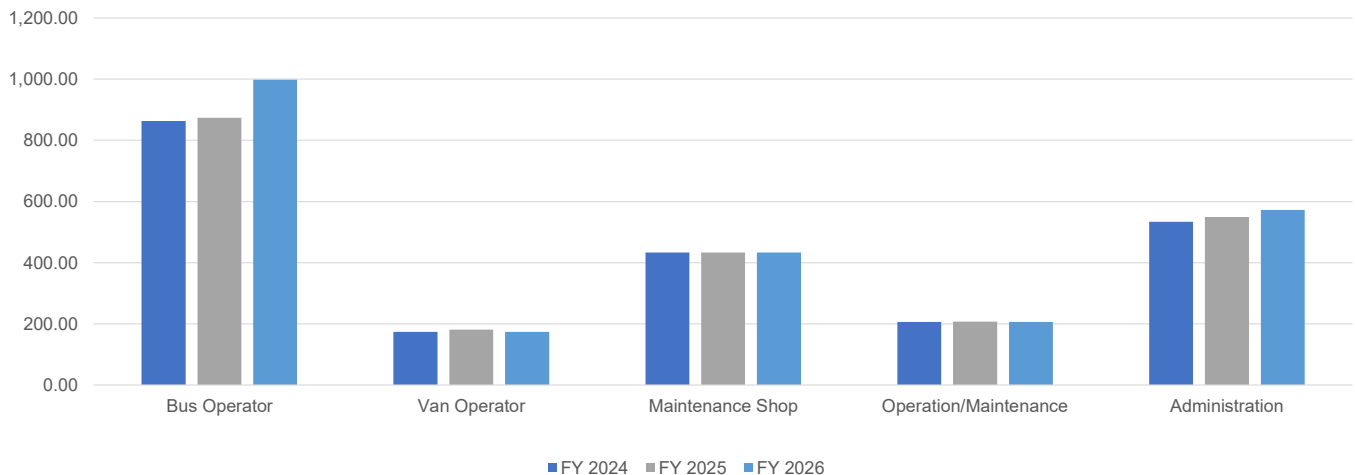
The number of full-time administration salaried positions is expected to increase by 24 positions and decrease by 1.50 for part-time. These are the individuals primarily responsible for providing general and administrative support services for the agency.

Overall, 125.00 FTEs will be added to support service delivery and 14.00 for project management.

VIA Metropolitan Transit Personnel Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	2026 to 2025 Variance	% Variance
Full-Time Employees (Full-Time Equivalents)					
<u>Category</u>					
Bus Operator	818.00	832.00	955.00	123.00	14.8%
Van Operator	174.00	182.00	174.00	(8.00)	(4.4%)
Maintenance Shop	433.00	433.00	433.00	-	0.0%
Salaried:					
Operation/Maintenance	205.00	206.00	207.00	1.00	0.5%
Administration	527.00	543.00	567.00	24.00	4.4%
Subtotal Full-Time Employees (FTE)	2,157.00	2,196.00	2,336.00	140.00	6.4%
Part-Time Employees (Full-Time Equivalents)					
<u>Category</u>					
Bus Operator	45.00	41.50	42.50	1.00	2.4%
Van Operator	-	-	-	-	0.0%
Maintenance Shop	-	-	-	-	0.0%
Salaried:					
Operation/Maintenance	1.50	1.50	-	(1.50)	(100.0%)
Administration	6.50	6.50	6.00	(0.50)	(7.7%)
Subtotal Part-Time Employees (FTE)	53.00	49.50	48.50	(1.00)	(2.0%)
Grand Total					
<u>Category</u>					
Bus Operator	863.00	873.50	997.50	124.00	14.2%
Van Operator	174.00	182.00	174.00	(8.00)	(4.4%)
Maintenance Shop	433.00	433.00	433.00	-	0.0%
Salaried:					
Operation/Maintenance	206.50	207.50	207.00	(0.50)	(0.2%)
Administration	533.50	549.50	573.00	23.50	4.3%
Full-Time Equivalents (FTE) Grand Total	2,210.00	2,245.50	2,384.50	139.00	6.2%

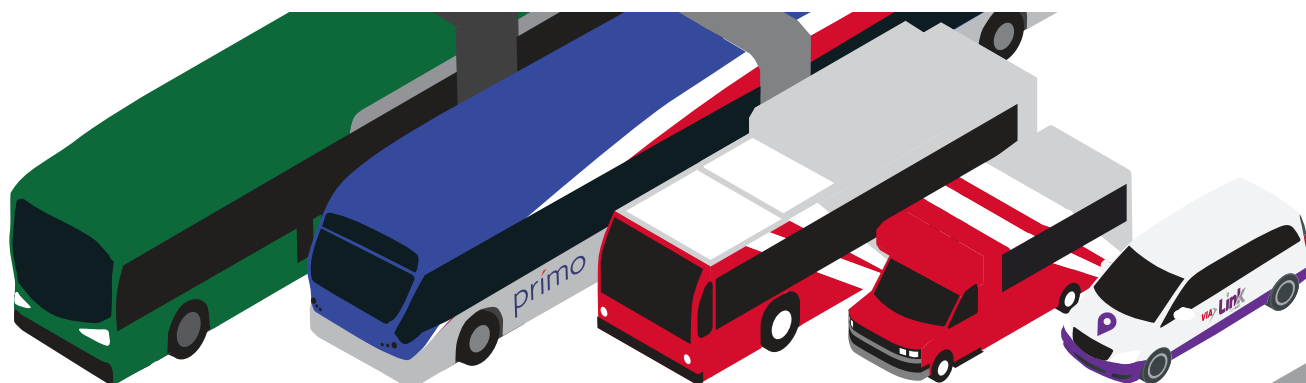
Full-Time Employees by Category



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Operating Detail



Introduction to the Detail by Group/Division

The following section provides details on the groups, divisions and departments within VIA Metropolitan Transit. The groups consist of Administrative, General Counsel, Marketing & Communications, Customer Care & Support, Operations, Business Support Services, and Planning & Development. The table below lists the groups and divisions.

Administrative Group

- Executive Office
- VIA Board
- Office of the Deputy CEO
- Office of the Chief Administrative Officer
- Government & Community Relations
- Audit

General Counsel Group

- Legal Services
- Office of Equal Employment Opportunity (EEO)
- Office of Small Business Enterprise (OSBE)

Marketing & Communications Group

- Marketing & Communications Administration
- Marketing
- Communications

Customer Care & Support Group

- Customer Care & Support

Operations Group

- Transportation
- Safety, Training, & System Security
- Fleet & Facilities

Business Support Services Group

- Fiscal Management
- Non-Departmental
- Human Resources
- Innovation & Technology
- Procurement

Planning & Development Group

- Planning & Development Administration
- Strategic Planning & Special Projects
- Service Planning & Scheduling
- Construction & Engineering

The section includes:

- **Group/Division Overview**
 - The overview section describes the functions and responsibilities of each division.
 - The goals and strategies section describes the key goals to be achieved by each division and how success will be measured.
- **Performance Measures**
 - Divisions develop and measure progress toward accomplishing VIA's and departmental goals and objectives.
- **Group/Division Budget**
 - VIA's budget is shown by expense category including labor & fringe, services, materials & supplies, and other expenses.
 - The budgets are presented in six columns for comparison purposes, which include FY 2024 Actual expenses, the FY 2025 Adopted Budget, the FY 2025 Forecast, the FY 2026 Adopted Budget, and the dollar and percent variances between the FY 2025 and the FY 2026 budget.
 - Group/Division Authorized Position Detail includes authorized positions and full-time equivalents.

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FY 2026 GOALS AND STRATEGIES

Public transportation plays a critical role in connecting Greater San Antonio Region residents and communities to economic opportunity. According to the census bureau data, between 2022 and 2023, San Antonio reclaimed its number one spot of largest-gaining cities with approximately 22,000 residents, for a total population of nearly 1.5 million, making it the seventh most populous city. By 2045, Bexar County could see more than 900,000 new residents, commuting to more than 560,000 new jobs. A transit network is essential for support of sustainable, healthy, and equitable growth. VIA's Vision and Mission sets our direction, aims and values to meet regional growth needs.

VIA Vision

Be the driving force for our community's growth and success.

VIA Mission

To take you to what matters most.

VIA Promise

Count on VIA, every ride.

VIA Goals

VIA's FY 2026 goals are to continue to advance the Keep San Antonio Moving (KSAM) Plan including accelerating the Better Bus Plan, hire and retain Bus Operators, and establish and incorporate a reserve within the Operating Budget and Capital Spending Plan.

VIA Organizational Pillars

VIA's FY 2026 Budget focused on the four strategic pillars:

- **Customers**
 - Increasing frequency, reliability and enhancing the rider experience that drives and sustains ridership growth. Maintain strong customer satisfaction scores.
- **Community**
 - Connecting people to opportunity. Reaching more people with more service.
- **VIA Workforce**
 - Investing in people. Attracting and retaining talent with a strong employee-centric culture.
- **Financial & Organizational Excellence**
 - Sustaining organizational capacity to invest in future growth.

Operating Expenses by Group/Division Summary

	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
<u>Administrative Group</u>						
Responsibility: President & CEO						
Executive Office	\$ 900,287	940,134	1,320,674	1,405,729	\$ 465,595	50%
VIA Board	48,072	95,550	90,047	95,550	0	0%
Office of the Deputy CEO	0	381,046	538,943	619,053	238,007	62%
Office of the Chief Administrative Officer	511,061	538,860	608,859	690,816	151,956	28%
Government & Community Relations	1,522,702	2,006,857	1,919,486	3,202,636	1,195,779	60%
Audit	852,598	1,103,847	1,040,175	1,138,347	34,500	3%
Subtotal	3,834,720	5,066,294	5,518,184	7,152,131	2,085,837	41%
<u>General Counsel Group</u>						
Responsibility: Senior Vice President						
Legal Services	3,739,987	5,440,873	4,761,848	5,918,256	477,383	9%
Office of Equal Employment Opportunity	164,322	407,679	307,310	412,751	5,072	1%
Office of Small Business Enterprise	611,806	1,077,860	1,018,185	1,116,684	38,824	4%
Subtotal	4,516,115	6,926,412	6,087,343	7,447,691	521,280	8%
<u>Marketing & Communications Group</u>						
Responsibility: Senior Vice President						
Marketing & Communications Administration	515,328	1,550,205	930,537	540,939	(1,009,266)	(65%)
Marketing	3,897,008	4,115,255	4,089,095	4,612,247	496,992	12%
Communications	1,739,584	1,724,531	1,856,840	1,261,718	(462,813)	(27%)
Subtotal	6,151,920	7,389,991	6,876,472	6,414,904	(975,086)	(13%)
<u>Customer Care & Support Group</u>						
Responsibility: Senior Vice President						
Customer Care & Support	5,916,413	8,378,448	7,853,231	7,873,272	(505,176)	(6%)
Subtotal	5,916,413	8,378,448	7,853,231	7,873,272	(505,176)	(6%)
<u>Operations Group</u>						
Responsibility: Deputy CEO						
Transportation	101,926,108	112,384,460	120,218,633	129,426,311	17,041,851	15%
Safety, Training, & System Security	10,403,009	14,106,814	12,371,182	15,318,552	1,211,738	9%
Fleet & Facilities	61,525,428	60,666,053	66,104,605	69,764,585	9,098,532	15%
Subtotal	173,854,546	187,157,327	198,694,420	214,509,448	27,352,121	15%
<u>Business Support Services Group</u>						
Responsibility: CAO						
Fiscal Management	4,358,840	5,438,032	5,346,483	5,483,180	45,148	1%
Non-Departmental	48,873,965	63,735,295	54,541,500	52,835,191	(10,900,104)	(17%)
Human Resources	5,090,177	5,039,550	4,796,248	6,802,900	1,763,350	35%
Innovation & Technology	11,827,692	14,600,460	15,025,960	15,392,592	792,132	5%
Procurement	1,803,333	2,361,921	2,121,374	2,269,967	(91,954)	(4%)
Subtotal	71,954,007	91,175,258	81,831,565	82,783,830	(8,391,427)	(9%)
<u>Planning & Development Group</u>						
Responsibility: Senior Vice President						
Planning & Development Administration	926,977	1,489,477	1,001,104	442,463	(1,047,014)	(70%)
Strategic Planning & Special Projects	7,986,961	14,695,063	9,586,055	6,546,248	(8,148,815)	(55%)
Service Planning & Scheduling	2,116,783	2,412,205	1,975,328	2,027,594	(384,611)	(16%)
Construction & Engineering	2,064,139	2,787,260	2,407,384	3,880,835	1,093,575	39%
Subtotal	13,094,860	21,384,005	14,969,871	12,897,140	(8,486,866)	(40%)
Total Operating Expenses	\$ 279,322,582	327,477,735	321,831,087	339,078,417	\$ 11,600,682	4%

* Figures above include Lease Amortization & Subscription-Based information Technology Arrangement (SBITA) expenses.

Administrative Group

Executive Office

The Executive Office consists of the Office of the President & CEO, with staff providing support to the President & CEO for the execution of the duties of that position. Within the Office of the President & CEO is the functions and responsibility to support the Board of Trustees, Strategic Projects, and overall oversight and direction for the agency. The Office of the President & CEO is responsible for program and policy formulation, development, direction, and implementation to further the agency's missions and objectives throughout the year.

Objectives for Fiscal Year 2026

The objectives for the Executive Office are the goals of the agency, the Board of Trustees, and the deliver of the goals and success measures in support of the President & CEO. Performance will be measured by how successful the agency is in achieving the strategic plans and objectives set forth by the agency and the Board of Trustees. The Board's expectations are reflected in the annual business plan; and by the set of objectives established by the Board as part of the President & CEO's annual performance review and work plan.



Expense Category and Positions by Group/Division

Executive Office

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$635,445	648,717	996,461	1,001,839	\$353,122	54%
Services	16,729	61,818	100,368	175,000	113,182	183%
Materials & Supplies	2,641	3,400	6,200	20,000	16,600	488%
Other	245,472	226,199	217,645	208,890	(17,309)	(8%)
Total (Before Amortization)	900,287	940,134	1,320,674	1,405,729	465,595	50%
Amortization	0	0	0	0	0	0%
Grand Total	\$900,287	940,134	1,320,674	1,405,729	\$465,595	50%
Authorized Positions	3	3	5	5	2	67%
Full-Time Equivalents	3.00	3.00	5.00	5.00	2.00	67%



Expense Category and Positions by Group/Division

VIA Board

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Services	\$15,104	39,950	28,575	39,950	\$0	0%
Materials & Supplies	5,693	3,000	8,872	3,000	0	0%
Other	27,275	52,600	52,600	52,600	0	0%
Total (Before Amortization)	48,072	95,550	90,047	95,550	0	0%
Amortization	0	0	0	0	0	0%
Grand Total	\$48,072	95,550	90,047	95,550	\$0	0%
Authorized Positions	0	0	0	0	0	0%
Full-Time Equivalents	0.00	0.00	0.00	0.00	0.00	0%

Office of the Deputy Chief Executive Officer

The Office of the Deputy Chief Executive Officer (Deputy CEO) is responsible for providing direction and oversight to VIA's operational divisions and business support functions. This office is responsible for the objectives relating to transit operations and management, the development and management of operating and capital budgets aligned with the agency's vision and mission, and providing executive level support and leadership to assigned divisions.

Objectives for Fiscal Year 2026

The objectives for the Office of the Deputy CEO are reflected within the work plan and objectives for the functional divisions assigned to this office. Additionally, the Office of the Deputy CEO supports the President & CEO in delivering on the goals and objectives established by the Board of Trustees on behalf of the agency.



Expense Category and Positions by Group/Division

Office of the Deputy CEO

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$0	369,554	527,451	602,003	\$232,449	63%
Materials & Supplies	0	1,192	1,192	1,250	58	5%
Other	0	10,300	10,300	15,800	5,500	53%
Total (Before Amortization)	0	381,046	538,943	619,053	238,007	62%
Amortization	0	0	0	0	0	0%
Grand Total	\$0	381,046	538,943	619,053	\$238,007	62%
Authorized Positions	0	2	3	3	1	50%
Full-Time Equivalents	0.00	2.00	3.00	3.00	1.00	50%

* FY 2025 reorganization and split of the Office of the Chief Administrative Officer.

Office of the Chief Administrative Officer

The Office of the Chief Administrative Officer (CAO) is responsible for providing executive level oversight and direction to VIA's business support functions including Fiscal Management, Human Resources, Innovation & Technology, and Procurement. Additionally, this office is responsible for the oversight and administration of the Non-Departmental cost centers of the agency. This office reports to the Office of the Deputy CEO and provides coordination with the Deputy CEO in ensuring the successful execution of policy and programs, including performance outcomes for each of the divisions reporting to this office.

Objectives for Fiscal Year 2026

The objectives for the Office of the CAO are reflected within the work plan and objectives for the functional divisions assigned to this office.



Expense Category and Positions by Group/Division

Office of the Chief Administrative Officer

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$472,914	364,397	464,396	544,952	\$180,555	50%
Services	33,939	160,000	130,000	114,851	(45,149)	(28%)
Materials & Supplies	244	1,328	1,328	6,328	5,000	377%
Other	3,964	13,135	13,135	24,685	11,550	88%
Total (Before Amortization)	511,061	538,860	608,859	690,816	151,956	28%
Amortization	0	0	0	0	0	0%
Grand Total	\$511,061	538,860	608,859	690,816	\$151,956	28%
Authorized Positions	2	2	3	3	1	50%
Full-Time Equivalents	2.00	2.00	3.00	3.00	1.00	50%

Government & Community Relations Division

Government & Community Relations (GCR) is responsible for all of VIA's government, community relations, and public involvement efforts. This division focuses on establishing the community presence and that VIA undertakes widespread and inclusive public engagement in delivering programs and projects under the agency's direction. This division leads the efforts of the agency in interactions with federal, state, and regional stakeholders. This division provides staffing and support to the public facing offices for the Keep SA Moving program of projects.

Objectives for Fiscal Year 2026

- Customers
 - Enhance the rider experience and promote transit as a preferred mobility option.
 - Public Outreach for ART Projects: Conduct extensive community outreach regarding the construction and implementation of the ART Green Line and other KSAM projects, addressing community concerns and minimizing disruptions that impact customer travel.
 - Promote Understanding of KSAM Benefits: Clearly communicate to customers the benefits of the KSAM plan, including improved frequency, reliability, travel times, and expanded service areas, which directly enhance their service.
 - Gather Public Feedback: Establish and store sentiment for public input on service changes, project development and construction.
 - Increase Awareness of Service Improvements: Publicize new routes, expanded hours, and increased frequency to encourage ridership across all VIA services (fixed-route, VIA trans, VIA Link), making customers aware of their improved options.
 - Promote Integrated Mobility Solutions: Communicate and educate on upcoming integrated app development and expanded payment options to improve rider convenience and access to services.
- Community
 - Foster strong relationships and partnerships with the diverse communities VIA serves, building and maintaining trust and support for transit initiatives.
 - Community Engagement for KSAM Implementation: Lead public information campaigns and engagement events to ensure broad community understanding and support for the entire "Keep San Antonio Moving" plan.
 - Enhance Accessibility Initiatives: Promote and gain community support for efforts to improve accessibility for seniors and individuals with disabilities, ensuring services meet the needs of all community members.
 - Collaborate with Local Governments: Maintain strong working relationships with the City of San Antonio and Bexar County to ensure alignment of transportation goals and coordinate on projects and funding that benefit the wider community.
 - Highlight VIA's Economic Impact: Showcase VIA's role in connecting people to jobs, create messaging, supporting economic vitality, and fostering community growth and development.
 - Education: Employ Social-Emotional Learning (SEL) to deliver future results to VIA. SEL aims to develop five core competencies: Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision-Making.
- Workforce
 - Support a strong, skilled, and engaged workforce through external partnerships and recognition.
 - Recognize Employee Contributions: Through public relations and community events, highlight the essential role of VIA's workforce in serving the community.
- Financial & Organizational Excellence
 - Secure and optimize funding to ensure the long-term financial sustainability and growth of VIA's transit network.
 - Secure Capital Investment Grants (CIG) Funding: Continue to advance ART projects through the FTA CIG program, aiming to secure recommended funding amounts and additional support, which are critical financial injections.
 - Diversifying Financial Resources: Identify general strategies employed by public transit agencies to diversify their financial resources beyond traditional funding models. Explore the various ways federal government grant opportunities can contribute to or enable the diversification funding.

Government & Community Relations Division (continued)

- Financial & Organizational Excellence (continued)
 - Advocate for Formula Grants: Work with federal partners to ensure continued and increased funding through Transit Formula Grants to support core transit programs, capital improvements, and operating support.
 - Optimize Local Sales Tax Revenue: Effectively manage and leverage the voter-approved 1/8-cent sales tax reallocation beginning in 2026 to maximize its financial impact on transit services and infrastructure.
 - Monitor and Respond to Federal Legislation (Financial Focus): Stay abreast of federal transportation legislation and appropriations processes to identify new funding opportunities and advocate for VIA's financial interests. Continuation to focus on the ongoings of the State during the session.
- Demonstrate high standards of governance, transparency, and strategic planning in all operations and external relations.
 - Advance the "Keep San Antonio Moving" Plan: Serve as a primary communicator and advocate for the KSAM plan, ensuring consistent messaging and coordination across all stakeholders, demonstrating strategic execution.
 - Enhance Public Trust and Engagement (Organizational Focus): Maintain transparency and foster strong relationships with all stakeholders (local, state, federal, public), building credibility and trust in VIA's operations and decision-making.
 - Strengthen Relationships with Government Entities (Collaborative Excellence): Ensure seamless collaboration and communication with federal agencies (FTA, TxDOT) and local governments to streamline project approvals, funding flows, and policy alignment, demonstrating efficient and effective inter-organizational work.
 - Effective Stakeholder Management: Proactively identify, engage, and manage relationships with all relevant stakeholders to ensure smooth project implementation and continued support for VIA's mission, reflecting robust organizational processes.

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Open House Meetings Green Line	2	2	6	6
Open House Meetings Silver Line	6	9	4	8
Homeowners Meetings Green Line	16	22	14	22
Homeowners Meetings Silver Line	40	30	7	30
Individual Business Visits Green Line	820	820	400	820
Draft & Creation of Green Line Business Handouts	2	2	1	4
Draft & Creation of Green Line Elected Handouts	6	10	6	10
Individual Business Visits Silver Line	15	112	30	200
Draft & Creation of Silver Line Elected Handouts	3	5	5	8
Local Government Visits (COSA Bexar) ART	64	60	34	60
Local Government Meetings General	75	150	Attended 56 / Monitored 97	Attend 60 / Monitor 150

Government & Community Relations Division (continued)

Performance Measures (continued)

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Green Line Grassroots Outreach	7,600	15,000	3,219 / 8,000	20,000
Silver Line Grassroots Outreach	0	15,000	4,190 / 6,000	20,000
Non-KSAM Community Outreach (Events/Individuals)	19 / 9,000	25 / 5,000	69 / 8,000	80 / 10,000
Suburban City Meetings	35	20	3	15
Non-KSAM Elected Q&A Outreach (Events/Individuals)	20 / 500	50 / 1,000	4 / 150	5 / 500
Telecom Tax Presentations	12	N/A	1	3
Services Changes Public Meetings	2	2	1	3
Education Outreach	N/A*	N/A*	N/A*	15

* New performance measure for FY 2026.



Expense Category and Positions by Group/Division

Government & Community Relations

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$897,897	1,149,297	1,100,084	1,347,326	\$198,029	17%
Services	563,862	663,560	663,560	1,688,560	1,025,000	154%
Materials & Supplies	22,723	87,500	87,500	87,500	0	0%
Other	38,220	106,500	68,342	79,250	(27,250)	(26%)
Total (Before Amortization)	1,522,702	2,006,857	1,919,486	3,202,636	1,195,779	60%
Amortization	0	0	0	0	0	0%
Grand Total	\$1,522,702	2,006,857	1,919,486	3,202,636	\$1,195,779	60%
Authorized Positions	11	15	15	15	0	0%
Full-Time Equivalents	11.00	15.00	15.00	15.00	0.00	0%

Audit Division

The Audit Division (Audit) provides independent assurance and management advisory services designed to mitigate VIA's risk, add value to the organization, and improve VIA's operational processes. Audit services also include oversight of procurement protests as well as investigations related to ethics violations and fraud, waste, and abuse claims. Working in partnership with management, auditors provide the Board, the Audit Committee, and VIA management with assurance that risks are mitigated and that the VIA governance process is strong and effective.

The division is responsible for planning and implementing a comprehensive program of internal audits of various functions and activities within VIA, while taking into account the available means and resources allocated to the Division. To fulfill these responsibilities, Audit staff are authorized to have full, free, and unrestricted access to all VIA functions, records, property, and personnel.

The Division is also responsible for coordinating, facilitating, and monitoring VIA's annual independent audit, as well as other audits, inspections, and reviews conducted by external agencies. Serving as VIA's point of contact on these matters, the Division monitors the development and implementation of corrective action plans and provides feedback to VIA's management and Board of Trustees.

Objectives for Fiscal Year 2026

- Provide audits, advisory services, investigations and external review coordination to assist management and VIA's Board in its initiatives (direct and indirect).
- Customers, Community, Workforce, and Financial & Organizational Excellence
 - Develop and execute the Board approved, annual Audit Resource Plan for the fiscal year 2026. Audit results and recommendations will be provided to management and VIA's Audit Committee for consideration and/or implementation.
 - Support VIA in identifying risks (mitigated or unmitigated) related to VIA's ability to achieve its success outcomes for FY 2026.
 - Provide fair, reasonable, and objective investigations related to allegations that could violate VIA's Fraud, Waste & Abuse or Code of Ethics policies.
 - Coordinate all external reviews for the agency. Examples include FTA Triennial review, Annual External Audits (Financial, Single, NTD, Pension, OPEB), DPS reviews, FTA Drug & Alcohol reviews, various other oversight and compliance reviews or audits conducted by outside entities.

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Percent of Time dedicated to project hours	80.0%	80.0%	80.0%	80.0%
Average Continuing Professional Education (CPE) Hours	40.0	40.0	40.0	40.0



Expense Category and Positions by Group/Division

Audit

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$694,308	824,593	800,520	862,970	\$38,377	5%
Services	140,496	260,284	220,685	260,000	(284)	(0%)
Materials & Supplies	569	3,320	3,320	3,000	(320)	(10%)
Other	17,225	15,650	15,650	12,377	(3,273)	(21%)
Total (Before Amortization)	852,598	1,103,847	1,040,175	1,138,347	34,500	3%
Amortization	0	0	0	0	0	0%
Grand Total	\$852,598	1,103,847	1,040,175	1,138,347	\$34,500	3%
Authorized Positions	7	7	7	7	0	0%
Full-Time Equivalents	7.00	7.00	7.00	7.00	0.00	0%

General Counsel Group

Legal Services Division

The Legal Services Division is responsible for providing legal advice and support for VIA Metropolitan Transit (VIA) and the Advanced Transportation District (ATD). This division provides legal advice and opinions to management and the Board of Trustees, drafts legal documents, and coordinates/supervises the representation for any client Division requiring legal services. Legal Services also provides advisory ethics opinions to members of the Board or employees who require an interpretation of the VIA Code of Ethics.

To reduce claim and litigation costs, Legal Services assists the Risk Management Department with claims management and provides legal advice and litigation support for tort claims matters. Legal Services also coordinates and supervises the services provided to VIA and the ATD by retained outside law firms.

Objectives for Fiscal Year 2026

- Customers
 - Identify, control, and manage potential public liability risk exposures, related claims and effectively minimize the cost of accidental losses.
 - Maintain effective claims handling and litigation support protocols.
- Workforce
 - Identify, control, and manage potential public liability risk exposures, related claims and effectively minimize the cost of accidental losses.
 - Work with Safety and other departments to improve and prevent conditions that may increase VIA's public liability exposure.
 - Risk Management participates in new employee orientation classes to provide information and guidance related to:
 - Potential liability exposure, mitigation strategies and the implementation of safety measures.
 - Proper and effective completion of VIA's Accident/Incident forms.
- Financial & Organizational Excellence
 - Effectively manage the payments paid to legal firms assisting with VIA legal matters.
 - Closely monitor use of legal firms and spending.
 - Take steps to establish and maintain a cooperative working relationship and proactively maintain payments to legal firms for non-specialized matters at or below the budgeted amount.
 - Identify, control, and manage potential public liability risk exposures, related claims and effectively minimize the cost of accidental losses.
 - Analyze various categories of risk and determination of the extent to which each is or can be insured.
 - Maintain effective claims handling and litigation support protocols.
 - Legal provides legal advice and input for existing and new VIA board policies, management programs and procedures.
 - Assist to develop, maintain and update policies and procedures which adhere to local, state and federal laws.
 - Provide clear and effective guidance to support communication, definition and implementation of established policies and procedures.

Legal Services Division (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Public Liability Average Cost of Incurred Loss per Mile for Buses	\$0.05223	≤ \$0.06184	\$0.06801	≤ \$0.07232
Public Liability Average Cost of Incurred Loss per Mile for Vans	\$0.01050	≤ \$0.04561	\$0.03337	≤ \$0.03789



Expense Category and Positions by Group/Division

Legal Services

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$1,275,254	1,507,241	1,432,342	1,462,800	(\$44,441)	(3%)
Services	1,001,615	1,854,179	1,277,049	2,022,074	167,895	9%
Materials & Supplies	1,448	3,446	1,273	3,446	0	0%
Casualty & Liability	1,386,546	1,978,875	1,963,837	2,333,792	354,917	18%
Other	75,124	97,132	87,347	96,144	(988)	(1%)
Total (Before Amortization)	3,739,987	5,440,873	4,761,848	5,918,256	477,383	9%
Amortization	0	0	0	0	0	0%
Grand Total	\$3,739,987	5,440,873	4,761,848	5,918,256	\$477,383	9%
Authorized Positions	13	13	13	12	(1)	(8%)
Full-Time Equivalents	12.50	12.50	12.50	12.00	(0.50)	(4%)

Office of Equal Employment Opportunity (EEO)

The Office of Equal Employment Opportunity serves as trusted resource for riders, employees, and applicants in addressing concerns while ensuring that VIA adheres to all applicable federal and state compliance requirements. The Office of EEO is responsible for overseeing compliance with Title VI and Title VII of the Civil Rights Act of 1964, which are distinct yet complementary statutes.

To comply with these standards, the Office of EEO provides up-to-date and interactive training and education for VIA employees; and provides support for complaints of discrimination and harassment filed by customers under Title VI requirements.

Objectives for Fiscal Year 2026

- Customers
 - Effective Title VI Investigations: The Office of EEO is responsible for investigating and resolving complaints of discrimination and harassment filed by customers under Title VI requirements. The Director, Office of EEO, will conduct a thorough review of these complaints as a neutral party and will work with legal counsel (as needed), management, and the Human Resources department to implement corrective action as required.
- Community
 - Modernizing EEO Operations: The Office is focused on utilizing technology and process.
- Workforce
 - Compliance Training for VIA Employees: In accordance with FTA Circular 4704.1A, transit agencies that receive federal funding are required to provide EEO training to employees and managers to ensure a clear understanding of expected workplace behavior, obligations as an employee to ensure a respectful workplace, and complaint procedures. VIA will continue to conduct mandatory training for new hires and refresher training for existing employees, covering topics such as Title VII protections, harassment prevention, respectful workplace behavior, and reporting responsibilities. These trainings not only meet federal requirements but also reinforce our mission of maintaining a professional, safe, and positive workplace.
 - Internal Title VI & VII Complaint Tracking: The Office of EEO will enhance its existing internal information systems to track and monitor Title VI & VII complaints. An accurate complaint tracking system will provide comprehensive complaint data and assist in timely investigations that comply with federal and state requirements.
- Financial & Organizational Excellence
 - Compliant EEO Program Submission: VIA's updated EEO Program is due to the Federal Transit Administration in April 2026. A complete and accurate submission, prepared on schedule, will ensure continued compliance with federal funding requirements and demonstrate VIA's organizational accountability.

Office of Equal Employment Opportunity (EEO) (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
EEO Training Compliance - Average number of days for completion	N/A ¹	90	N/A ¹	45
Complaint Resolution Rate - Average number of days for resolution	N/A ¹	30	N/A ¹	35
% of Title VI complaints resolved within 30 days	N/A ²	N/A ²	N/A ¹	85%
% of employees completing annual EEO training	N/A ²	N/A ²	N/A ²	95%
Timely submission of FTA EEO Program	N/A ²	N/A ²	N/A ³	100%
Implementation of digital tools (e.g., LMS, record system)	N/A ²	N/A ²	50%	75%

¹ Measure was not tracked due to EEO Officer vacancy.

² New measure being tracked beginning in FY 2026.

³ Program submission not required.



Expense Category and Positions by Group/Division

Office of Equal Employment Opportunity

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$142,391	268,068	170,025	275,190	\$7,122	3%
Services	305	114,726	92,285	118,426	3,700	3%
Materials & Supplies	0	1,500	1,500	1,500	0	0%
Other	21,626	23,385	43,500	17,635	(5,750)	(25%)
Total (Before Amortization)	164,322	407,679	307,310	412,751	5,072	1%
Amortization	0	0	0	0	0	0%
Grand Total	\$164,322	407,679	307,310	412,751	\$5,072	1%
Authorized Positions	2	2	2	2	0	0%
Full-Time Equivalents	2.00	2.00	2.00	2.00	0.00	0%

Office of Small Business Enterprise

The Office of Small Business Enterprise (OSBE) is responsible for developing and implementing policies and procedures necessary to ensure that Disadvantaged Business Enterprises (DBEs) and Small Business Enterprises (SBEs) have the maximum opportunity to bid on all contracts. OSBE is responsible for administering the requirements of the DBE Program on all federally funded contracts.

Objectives for Fiscal Year 2026

- Customers
 - Implement B2Gnow training for 48 Prime Contractors to help ensure that they fully understand how to monitor contracts
 - B2Gnow's Software Introduction to the System for Vendors
 - B2Gnow Contract Compliance Reporting Software Training
- Community
 - Host three (3) Contractor Opportunity Forums to increase availability of certified ready, willing and able DBE firms for Advanced Rapid Transit (ART) N/S & E/W Corridor
 - Launch a Disadvantaged & Small Business Enterprise 13-week Cohort program in partnership with Maestro Entrepreneurial Center and Supply SA for fifteen (15) Disadvantaged & Small Business Enterprises
- Workforce
 - Foster a high-performing, agile team by investing in continuous workforce development. This includes targeted training, professional development opportunities, and cross-functional collaboration to ensure staff remain current with the evolving regulatory landscape and strengthen VIA's overall compliance posture
 - Project Management training: Foundation of the B2Gnow System Use & Goal Setting Methods
- Financial & Organizational Excellence
 - Meet VIA's Federal Transit Agency's (FTA) Triennial proposed DBE goal of 16.77% annually
 - Streamline the approval process for Purchase Requisitions by leveraging digital tools and automation such as INFOR and B2Gnow platform

Office of Small Business Enterprise (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Meet or exceed the FTA Three Year Annual DBE goal	15.00%	14.52%	15.00%	16.77% ¹
Number of trainings/ workshops provided to DBE vendors	14	15	16	18
Increase number of certified DBE firms ²	50	55	12	36
Increase number of certified SBE firms ²	225	235	114	200
Add new vendors to VIA's bidders list ³	137	N/A	145	175

¹ This figure is the proposed FY 2026-2028 Triennial Goal.

² Certification process is managed by SupplySA.

³ New measure being added to FY 2026.



Expense Category and Positions by Group/Division

Office of Small Business Enterprise

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$451,811	589,260	584,201	609,606	\$20,346	3%
Services	130,438	324,575	278,584	335,693	11,118	3%
Materials & Supplies	4,441	11,500	36,500	21,500	10,000	87%
Other	25,116	152,525	118,900	149,885	(2,640)	(2%)
Total (Before Amortization)	611,806	1,077,860	1,018,185	1,116,684	38,824	4%
Amortization	0	0	0	0	0	0%
Grand Total	\$611,806	1,077,860	1,018,185	1,116,684	\$38,824	4%
Authorized Positions	6	6	6	6	0	0%
Full-Time Equivalents	6.00	6.00	6.00	6.00	0.00	0%

Marketing & Communications Group

Marketing & Communications Group

The Marketing & Communications Group develops, manages, and coordinates engagement with the public, customers, and internal and external stakeholders. This group leads efforts to increase ridership, support recruitment and retention initiatives, track consumer behavior, and promote and protect the VIA brand.

Staff in this group provides executive oversight for all communications, marketing, and promotional activities, including media relations and leading the overall customer experience for the agency. This group includes strategic communications and outreach supporting major agency initiatives and organizational goals.

This group oversees working relationship and communications with external audiences and internal audiences to strengthen awareness of the VIA brand and related programs and projects.



Expense Category and Positions by Group/Division

Marketing & Communications Administration

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$409,523	450,380	606,812	341,821	(\$198,559)	(24%)
Services	0	1,050,000	262,500	173,905	(876,095)	(83%)
Materials & Supplies	5,137	8,600	20,000	3,600	(5,000)	(58%)
Other	19,668	41,225	41,225	21,613	(19,612)	(48%)
Total (Before Amortization)	515,328	1,550,205	930,537	540,939	(1,009,266)	(65%)
Amortization	0	0	0	0	0	0%
Grand Total	\$515,328	1,550,205	930,537	540,939	(\$1,009,266)	(65%)
Authorized Positions	2	3	2	2	(1)	(33%)
Full-Time Equivalents	2.00	3.00	2.00	2.00	(1.00)	(33%)

Marketing Division

The Marketing Division is responsible for leading VIA's marketing and promotion efforts, including branding, website development, social media, and advertising. As part of a larger creative and content team, the Marketing Division helps to develop, shape, direct, and disseminate the agency's messages to a variety of audiences using different approaches and mediums. This division is also responsible for internal support related to VIA's products and services, including customer facing media and brand support across the agency.

Contained within the Marketing Division, the Consumer Analytics team provides management with recommendations on innovative data tools, techniques, and strategies to maintain the highest standards of consumer insight data to support the efforts of the agency.

Objectives for Fiscal Year 2026

- Customers
 - Promote the Ridership campaign to increase awareness and reinforce the value of public transportation.
 - Invest in segmented marketing campaigns that speak directly to distinct audiences (commuters, students, job-seekers, healthcare access).
 - Promote service innovation and new features — from the Keep SA Moving initiatives to new payment options — to drive interest and boost loyalty.
 - Strengthen the digital experience through an updated website and social media that informs, inspires, and makes riding easier.
 - Improve customer service visibility and tools — helping riders navigate the system, solve problems quickly, and enjoy the best journey possible.
 - Continue to use Voice of Customer feedback to inform improvement opportunities, build trust with customers and add value to the community
- Community
 - How Goals and Objectives Are Aligned with Transit and Community Needs
 - Delivering data-driven decision and actionable insights that shape marketing strategies based on real rider behavior and community needs.
Ensure messaging supports major initiatives, like service expansions or fare changes, while reinforcing trust in VIA as a brand.
 - Campaigns that include priorities uncovered through research and public feedback, and translated into clear, engaging, and culturally relevant communications.
 - Supporting other divisions with brand-consistent materials, signage, and messaging. This ensures consistency and impact across all customer touchpoints.
 - Closed-Loop Performance Monitoring- analyze engagement and refine tactics in real time— ensuring that our outreach is not only reaching people but also converting interest into action and ridership.
- Workforce
 - Promote the Recruitment campaign to increase the operator workforce to deliver the service.
 - Invest in segmented marketing campaigns that reaches qualified candidates through targeted digital ads, social media, job boards, and community partnerships.
 - Highlight the value of operator careers with messaging that emphasizes purpose, stability, and impact making VIA as the employer of choice.
 - Tightly integrate HR and marketing strategies to ensure brand consistency and efficiency across external and internal recruitment channels.
 - Support retention through internal campaigns that reinforce employee pride, celebrate milestones, and promote a strong workplace culture.



Expense Category and Positions by Group/Division

Marketing

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$705,365	934,830	867,476	1,055,747	\$120,917	13%
Services	1,003,128	1,237,425	1,651,168	1,219,000	(18,425)	(1%)
Materials & Supplies	18,088	29,250	14,625	6,250	(23,000)	(79%)
Other	2,170,427	1,913,750	1,555,826	2,331,250	417,500	22%
Total (Before Amortization)	3,897,008	4,115,255	4,089,095	4,612,247	496,992	12%
Amortization	0	0	0	0	0	0%
Grand Total	\$3,897,008	4,115,255	4,089,095	4,612,247	\$496,992	12%
Authorized Positions	8	9	11	11	2	22%
Full-Time Equivalents	8.00	9.00	11.00	11.00	2.00	22%

Communications Division

The Communications Division is responsible for positioning and maintaining VIA's positive standing in the community by designing and deploying public engagement and communication strategies to maintain and increase support for VIA products, services and initiatives.

This division is charged with creating and maintaining the agency's strategy for public engagement and involvement that guides outreach and stakeholder activity, by using a unified strategy to support larger public relations direction and efforts.

This division works across the agency to develop and distribute VIA's messaging to a variety of audiences using different approaches and mediums. This division leads VIA's internal and external communication efforts.

Objectives for Fiscal Year 2026

- Customers
 - Deliver customer engagement events around new capital projects
 - Continue VIAtrans tele-town hall series to educate paratransit customers and caregivers on VIA services
- Community
 - Host three tele-town halls to keep community informed of VIA's work to increase service and access to transit
 - Position VIA as a utility within the community, leveraging earned media (commentary pieces + SME placement)
- Workforce
 - Grow Internal Communications Team to centralize and streamline communications and increase volume of content
 - Launch agency-wide Internal Communications app
 - Expand employee engagement through communications and events
 - Continue executing thought leadership and communications that effectively deliver VIA's brand identity and messages while conveying the value and benefits of VIA's products and services.
 - Develop and deploy SEMT brand identity
- Financial & Organizational Excellence
 - Revamp VIA Sponsorship Program, aligning with VIA's pillars and reducing spending
 - Expand VIA Cares program
 - Provide counsel and direction to VIA teams and consultants on outreach strategies and tactics regarding the Green and Silver lines and other KSAM/VIA initiatives



Expense Category and Positions by Group/Division

Communications

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$785,734	1,060,527	685,277	654,542	(\$405,985)	(38%)
Services	157,445	246,400	195,974	350,089	103,689	42%
Materials & Supplies	300,382	244,300	500,000	4,350	(239,950)	(98%)
Leases & Rentals	2,300	0	0	0	0	0%
Other	493,723	173,304	475,589	195,257	21,953	13%
Total (Before Amortization)	1,739,584	1,724,531	1,856,840	1,204,238	(520,293)	(30%)
Amortization	0	0	0	57,480	57,480	0%
Grand Total	\$1,739,584	1,724,531	1,856,840	1,261,718	(\$462,813)	(27%)
Authorized Positions	9	9	6	6	(3)	(33%)
Full-Time Equivalents	9.00	9.00	6.00	6.00	(3.00)	(33%)

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Customer Care & Support Group

Customer Care & Support Group

The Customer Care & Support Group is responsible for the agency's interaction with current and future customers. The Customer Care & Support Group focuses on building and maintaining customer relationships across the modes of the agency, fostering a culture of customer service both internally and externally.

Within the Customer Care & Support Group, multiple divisions provide support to customers including paratransit reservations and engagement, general customer support and engagement, business support through the VIA Works Program, and related activities to increase awareness and ridership across the region.

Objectives for Fiscal Year 2026

- Customers
 - Enhance the customer experience by ensuring that service information is available in a timely manner and customer-facing technology meets the customers' needs.
 - Procure a telephony system and CRM platform to effectively optimize the customer experience.
 - Integrate customer databases into one centralized system that is available to user departments and serves as the source of information for the customer's experience and relationship to VIA regarding trip planning, fare platforms used, travel patterns, service alerts, customer sales strategies, etc.
 - Utilize Go-To-Market strategies to successfully launch new transit services and fare products.
 - Inform and educate area employers regarding the benefits of VIA's Vanpool Program as a viable transportation option for their workforce.
- Community
 - Continue to proactively engage with the business community, civic organizations and area employers to generate awareness and acceptance of VIA services and increase ridership.
 - Present VIA services to the community in a meaningful way to highlight the importance of public transportation.
 - Provide fare programs designed to support local non-profit organizations and social service agencies that assist the underserved within the VIA service area.
- Workforce
 - Ensure that VIA's workforce is aware of customer-facing programs and initiatives to serve as VIA ambassadors in the community.
 - Ensure that the Customer Experience team is equipped with information and tools to effectively assist current and future customers.
 - Collaborate with divisional / departments across the agency to address customer concerns and needs while enhancing the overall customer experience.
- Financial & Organizational Excellence
 - Continue utilization of data to optimize our contact center productivity and elevate the customer's experience.
 - Ensure successful implementation of the Genfare Farebox initiative (Phase II) that will expand across all VIA services including paratransit and rideshare services, while introducing fare-capping to bus riders.

Customer Care & Support Group (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
VIA goMobile Sales	\$2,500,000	\$2,550,000	\$3,800,000	\$4,000,000
VIAworks Sales	\$625,000	\$650,000	\$875,000	\$900,000
VIA goLine Customer Service Abandonment Rate	4.8%	4.8%	4.8%	4.7%
Number of Sales and Outreach Customer Contacts/Meetings	1,200	1,300	800	825



Expense Category and Positions by Group/Division

Customer Care & Support

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$4,572,176	5,123,509	4,946,602	4,900,182	(\$223,327)	(4%)
Services	493,729	1,390,455	1,325,060	1,218,881	(171,574)	(12%)
Materials & Supplies	317,774	644,737	530,926	527,687	(117,050)	(18%)
Purchased Transportation	287,390	900,000	930,000	1,080,000	180,000	20%
Casualty & Liability	150,350	180,000	0	0	(180,000)	(100%)
Other	94,994	139,747	120,643	146,522	6,775	5%
Total (Before Amortization)	5,916,413	8,378,448	7,853,231	7,873,272	(505,176)	(6%)
Amortization	0	0	0	0	0	0%
Grand Total	\$5,916,413	8,378,448	7,853,231	7,873,272	(\$505,176)	(6%)
Authorized Positions	101	102	102	103	1	1%
Full-Time Equivalents	99.00	100.00	100.00	101.00	1.00	1%

Operations Group

Transportation Division

The Transportation Division is responsible for providing safe, reliable, efficient, effective, and courteous transportation to the public across the VIA service area. The division directs the operations of fixed route, paratransit, and demand response to provide the highest quality service for the community.

This division oversees direct and contract operations, depending on mode of service.

The division is responsible for ensuring service standards, safety protocols, operator rules, and policies and procedures to ensure performance quality and safety are present in all operations.

Objectives for Fiscal Year 2026

- Customers
 - Continue to improve the customer experience by enhancing a customer-focused approach by Operators and Supervisors
 - Improve issue resolution and feedback process for CAFs
- Community
 - Improve community engagement for tele-townhall meetings
 - Improve ADA/Older Adults outreach through community engagement events
- Workforce
 - Increase Operator engagement for retention and career paths
 - Continue and improve involvement with Operator Fantasy League
- Financial & Organizational Excellence
 - Improve cost efficiencies through improved software, Extra board usage and attendance
 - Continue to improve cross-departmental collaboration and communication

Transportation Division (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
On-Time Performance Percentage - Bus	79.40%	80.00%	80.30%	80.00%
Bus Complaint Rate (per 10,000 Passengers)	3.87	4.00	3.56	4.00
Average Weekday Ridership - Bus	88,288	89,600	90,069	93,679
# of ADA CAFs (ADA training programs implemented in FY25)	193	156	220	200
ADA Percent Complaint Resolution within 30 days	45.60%	95.00%	59.80%	70.00%
Paratransit On-Time Performance Percentage	89.2%	90.00%	88.00%	90.00%
Paratransit Complaint Rate (per 1,000 passengers)	3.19	3.40	3.77	3.40
Paratransit Average Weekday Ridership	3,319	3,400	3,571	3,650
VIA Link On-Time Performance Percentage	97.00%	93.00%	98.20%	90.00%
VIA Link Ride Rating	4.81	4.80	4.82	4.50
VIA Link Complaints per 1000 passengers	1.29	2.00	1.12	2.00
VIA Link Average Monthly Ridership	36,733	31,000	48,223	55,500



Expense Category and Positions by Group/Division

Transportation

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$72,306,292	79,818,198	83,670,870	90,111,716	\$10,293,518	13%
Services	881,315	1,077,824	843,515	696,167	(381,657)	(35%)
Materials & Supplies	112,637	253,202	361,686	222,598	(30,604)	(12%)
Purchased Transportation	10,737,438	13,313,969	16,747,568	19,808,442	6,494,473	49%
Leases & Rentals	0	1,200	19,200	1,200	0	0%
Other	125,795	221,457	197,162	207,577	(13,880)	(6%)
Total (Before Amortization)	84,163,477	94,685,850	101,840,001	111,047,700	16,361,850	17%
Amortization	17,762,631	17,698,610	18,378,632	18,378,611	680,001	4%
Grand Total	\$101,926,108	112,384,460	120,218,633	129,426,311	\$17,041,851	15%
Authorized Positions	1,205	1,220	1,221	1,341	121	10%
Full-Time Equivalents	1,160.00	1,178.00	1,179.00	1,298.50	120.50	10%

Safety, Training, & System Security Division

The Safety, Training, & System Security (STSS) Division is responsible for management of VIA's safety, training, and security programs during all operating conditions of the agency.

STSS is responsible for day-to-day management of the agency's safety and security, and the training and development of VIA operators and Fleet and Facilities employees. The division has the charge to develop, implement, and maintain VIA's Agency Safety Plan, the Emergency Management Plan, and other related requirements in accordance with federal, state, and local regulations.

With regards to training and development, the division is responsible for managing and coordinating all training programs including sessions, methods, materials and supporting resources on an agency-wide basis. The division is charged with providing the necessary skills and ongoing training requirements for all operators within the agency.

Objectives for Fiscal Year 2026

- Maintain the overall class test score average 90%
 - Incentivize/reward excellent attendance and performance
 - Implement monthly instructor/associate performance improvement coaching sessions with leadership
 - Improve the DPS testing pass/success rate by 5%
 - Increase coaching/counseling individual check-in sessions with instructors to a bi-weekly basis
 - Instructor trains the trainer twice a year
 - Implement a "customer service challenge" competition for each class
- Customers
 - Elevate service quality (customer delight and safety campaigns)
 - Enhance law enforcement partnerships, Elerts customer connectivity, customer assistance campaigns (police/supervisors)
 - Increase system security presence and visibility to demonstrate our commitment to safe and secure service
- Community
 - Lead and coordinate the agency's emergency preparedness/response and resiliency through tabletop and large-scale exercises
 - ART station/platform readiness/response team best practices preparedness program
- Workforce
 - Training and mentor: Strengthen quality operational standards (organizational)
 - Ensure safe working and operating practices for all VIA employees
 - Strengthen the education of VIA's FTA Drug and Alcohol program

Safety, Training, & System Security Division (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Major Bus Accidents/ Incidents per 100,000 miles	0.11	0.12	0.10	0.12
Major VIAtrans Collisions per 100,000 miles	0.02	0.07	0.03	0.07



Expense Category and Positions by Group/Division

Safety, Training, & System Security

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$9,721,998	12,406,449	11,211,448	13,444,399	\$1,037,950	8%
Services	265,224	758,428	639,651	978,142	219,714	29%
Materials & Supplies	360,830	641,963	311,166	610,215	(31,748)	(5%)
Leases & Rentals	0	(9,626)	0	(9,626)	0	0%
Other	54,957	219,277	208,917	205,099	(14,178)	(6%)
Total (Before Amortization)	10,403,009	14,016,491	12,371,182	15,228,229	1,211,738	9%
Amortization	0	90,323	0	90,323	0	0%
Grand Total	\$10,403,009	14,106,814	12,371,182	15,318,552	\$1,211,738	9%
Authorized Positions	190	190	190	197	7	4%
Full-Time Equivalents	190.00	190.00	190.00	197.00	7.00	4%

Fleet & Facilities Division

The Fleet & Facilities Division is responsible for ensuring VIA's assets, including fleet vehicles, operational and administrative facilities, and passenger amenities meet or exceed the standards necessary to provide safe, reliable, and cost-effective services across the VIA service area.

This division is responsible for ensuring the Transit Asset Management Plan and related federal, state, and local requirements are met and that compliance is maintained.

Objectives for Fiscal Year 2026

- Customers, Community, & Workforce
 - Our focus on service fleets tie directly to the customer and community through operational efficiency. Our fleets being on the roads without breakdown promotes customer satisfaction and avoids hazards and delays for our community. The efficiency and cleanliness of our fleets ensure that our customers arrive at their destinations on time and have a comfortable experience along the way. Our workforce is prioritized and protected through the safety and sanitation of our fleets.
 - Conduct quarterly inspection audits on MV & Ztrip.
 - Improve fill rate of PMI-related items by 5%, to reach 100% goal.
 - Road Calls / MDBF (for Board & NTD Reporting Definition)
 - Bus – Improve our target by 8% from 20,000 miles to 21,500 miles.
 - Vans – Improve our target by 18% from 60,958 miles to 67,000 miles.
 - Fleet PMI Performance – Improve our current performance of 98% by 2% to achieve 100% on-time performance of all PMI's.
 - Bus Detail Cleaning – improve current performance of 97% by 3% to achieve 100% on-time performance of all scheduled detailed cleanings.
 - Our focus on our facilities ties directly to our customers, community, and workforce, through maintaining the integrity of our public and private facilities. The operational efficiency of our facilities provides comfortable and safe environments for our workforce and the public. The community benefits through aesthetically pleasing and clean bus stops and transit facilities in their communities and local neighborhoods that we operate in. The bullets below are metrics that we will continue to maintain:
 - Update TAM Plan & complete Condition Assessment & Performance Targets.
 - Perform all Facility Related PMIs on time - 100% Target.
 - Resolve or respond to 90% of Facility Maintenance work orders in <72 hours.
 - Achieve 100% on-time performance of Passenger Amenities PMIs.
 - Resolve 100% of passenger amenities work orders in <72 hours or approved target date.
 - Achieve 100% on-time cleaning/servicing and Shelter Power washing schedule of all Bus Stops and Shelters.
- Workforce
 - F&F's focuses on our workforce through ensuring we have proper coverage in all areas and allowing those that commit to VIA an opportunity for advancement through our training program for skilled trades.
 - Improve our filled position rate from 90% to 95% on maintenance positions
 - Improve from 1 scheduled TMTP program to at least 2 for Fleet Maintenance
- Financial & Organizational Excellence
 - Our focus on maintaining financial and organizational excellence is met by ensuring we remain in compliance with the FTA and NTD, which are required for federal funding. We prioritize warranty recovery, monitor inventory to ensure we have parts on hand, and improve processes to ensure we are coordinating the projections of disposals with reorder points on inventory.
 - Ensure 100% on-time reporting and compliance with FTA and NTD
 - Maintain <8% claim denials and aged claims 0% beyond 80 days
 - Achieve 0% past due vehicle registrations
 - Conduct quarterly cycle counts on items over \$100
 - Reduction in inventory of Obsolete items

Fleet & Facilities Division (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Mechanical Reliability - Bus	21,399	20,000	22,206	21,500
Mechanical Reliability - VIAtrans	67,635	60,958	61,290	67,000



Expense Category and Positions by Group/Division

Fleet & Facilities

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$33,671,248	35,280,907	38,728,184	40,068,405	\$4,787,498	14%
Services	3,305,220	4,437,645	3,352,173	4,520,728	83,083	2%
Materials & Supplies	20,662,551	16,628,680	19,724,321	17,502,427	873,747	5%
Fuel & Utilities	3,440,962	3,795,521	3,790,351	7,227,142	3,431,621	90%
Leases & Rentals	147,448	78,400	115,329	78,400	0	0%
Other	297,999	444,900	394,247	367,483	(77,417)	(17%)
Total (Before Amortization)	61,525,428	60,666,053	66,104,605	69,764,585	9,098,532	15%
Amortization	0	0	0	0	0	0%
Grand Total	\$61,525,428	60,666,053	66,104,605	69,764,585	\$9,098,532	15%
Authorized Positions	518	518	512	513	(5)	(1%)
Full-Time Equivalents	518.00	518.00	512.00	513.00	(5.00)	(1%)

Business Support Services Group

Fiscal Management Division

The Fiscal Management Division is responsible for VIA's treasury functions, including management of cash, investments, and debt financing-related activity. This division includes the departments of:

- The Office of Management and Budget – this Office is responsible for the development and management of the agency's budget, performance measures, and capital improvement plan while providing treasury management, records management, and grant administration services.
- The Payroll Department – this Department provides payroll services for all active and retired employees.
- The Revenue Accounting Department – this Department processes daily revenue of the agency, including sales tax and fare box revenues.
- The General Accounting Department – this Department maintains the general ledger and fixed assets sub-ledger; coordinates the year end audit related work; and prepares monthly financial statements for the Board of Trustees and management.

Objectives for Fiscal Year 2026

- Community
 - Ensure agencies maintains appropriate funding for initiatives that meet community needs
 - Develop capital committee governance protocols that rationalizes capital spend requests and provides oversight on the delivery of capital projects on time and on budget
 - Align budgets to long-term plans – ensuring financial planning is integrated with the agency's strategic, capital improvement, and service delivery plans
 - Use scenario modeling to assess best/worst-case funding scenarios, including potential changes in farebox revenue, grants and federal/state funding
 - Maintain adequate operating and capital reserves to buffer against economic downturns or unexpected cost increases
 - Maximize grant and subsidy opportunities
 - Build and support a cross-functional grant committee that proactively identifies, applies for, and manages local, state, and federal grants
 - Collaborate with Government Relations to advocate for continued or increased funding at the state and federal level, especially for large infrastructure projects
- Workforce
 - Increase internal promotion opportunities
 - Provide talent development opportunities to Fiscal Management staff to enhance preparedness for existing roles and increase the likelihood of internal promotion as roles become available
- Financial & Organizational Excellence
 - Enhance financial reporting and decision-making support
 - Implement new financial reporting tools for ease of data extraction and the development of actionable insights
 - Deliver driver-based rolling forecasts that link strategy to budget and identifies risks and opportunities

Fiscal Management Division (continued)

- Financial & Organizational Excellence (continued)
 - Improvement Control Environment
 - Assess existing internal control gaps and implement new controls as necessary to provide confidence in the effectiveness of internal controls over financial reporting and continued issuance of clean audit reports
 - Enhance Risk Management
 - Work with Fleet & Facilities to forecast asset replacement needs and incorporate these into long-term funding plans, identifying approaches to reduce costs
 - Maintain a financial risk register with mitigation strategies

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Operating revenue variance as percentage of budget	-9%	+/- 5%	2%	+/- 5%
Operating expense variance as percentage of budget	-1%	+/- 5%	-1%	+/- 5%



Expense Category and Positions by Group/Division

Fiscal Management

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$3,364,790	4,095,483	3,785,992	4,205,728	\$110,245	3%
Services	780,350	952,233	1,216,818	882,590	(69,643)	(7%)
Materials & Supplies	198,437	326,994	307,215	345,279	18,285	6%
Other	15,263	63,322	36,458	49,583	(13,739)	(22%)
Total (Before Amortization)	4,358,840	5,438,032	5,346,483	5,483,180	45,148	1%
Amortization	0	0	0	0	0	0%
Grand Total	\$4,358,840	5,438,032	5,346,483	5,483,180	\$45,148	1%
Authorized Positions	44	48	49	50	2	4%
Full-Time Equivalents	44.00	48.00	49.00	50.00	2.00	4%



Expense Category and Positions by Group/Division

Non-Departmental

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$43,789,202	60,760,657	50,084,737	48,786,052	(\$11,974,606)	(20%)
Services	654,777	283,171	822,804	1,750,600	1,467,429	518%
Materials & Supplies	64,767	186,197	2,378	2,150	(184,047)	(99%)
Fuel & Utilities	2,574,888	1,823,322	1,953,619	1,663,645	(159,677)	(9%)
Leases & Rentals	10,589	(198,334)	9,243	10,800	209,134	(105%)
Other	608,555	143,040	(253,706)	83,060	(59,980)	(42%)
Total (Before Amortization)	47,702,778	62,998,053	52,619,075	52,296,307	(10,701,747)	(17%)
Amortization	1,171,187	737,242	1,922,425	538,884	(198,358)	(27%)
Grand Total	\$48,873,965	63,735,295	54,541,500	52,835,191	(\$10,900,104)	(17%)
Authorized Positions	0	0	0	0	0	0%
Full-Time Equivalents	0.00	0.00	0.00	0.00	0.00	0%

Human Resources Division

The Human Resources Division is responsible for recruitment, developing, and retaining highly qualified personnel to support the initiatives and priorities of the agency. This division supports the successful growth and operations of the entire agency by providing the necessary resources and guidance for employees to succeed and thrive.

This division provides support for the entire employment process from recruitment to retirement.

Objectives for Fiscal Year 2026

- Customers
 - Retain experienced operators to safeguard service quality.
 - Reinforce a customer-first culture in orientation and ongoing mission messaging.
- Community
 - Expand participation in job fairs and community events
 - Strengthen brand through wellness events such as the San Antonio Corporate Cup.
 - Continue partnership with COSA to identify Ready To Work participants interested in bus operator roles
 - Talent Click – pre-employment assessment to hire, train, and develop top performers with a focus on customer service to maintain and improve VIA's customer service score.
- Workforce
 - Hire 75–100 new full-time operators (CY 26)
 - Offer a \$18 K Deferred Retirement Incentive and Bus Operator Relocation Incentive Plan.
 - Roll out parental leave, leave-donation, and revised sick/vacation policies for all staff.
 - Review healthcare plans (Med/Pharm/Stop) for affordability/quality (total \$ amount) and add healthier food & snack options.
 - Launch multi-tier retirement: 401(a) employer-funded | 401(k) with match | optional 457.
 - Host Driver Appreciation Night with the San Antonio Spurs.
 - Launch a program offering 30 paid internships to strengthen the talent pipeline.
 - Deliver front-line supervisor leadership training via an external partner while building an internal program.
 - Recruit and hire bus/van operators and mechanics/CDL shop attendants to meet KSAM and Better Bus service requirements
 - Continue to enhance VIA's visibility within the community and online to create a pipeline
 - Leverage partnership with marketing to target operational and difficult-to-fill positions
- Financial & Organizational Excellence
 - HR will oversee the \$2M third-party staffing budget, increasing accountability and alignment with workforce needs.
 - \$200K fund to support 10 employee relocations for critical roles. Policy updates will ensure fiscal responsibility.
 - Replace the current system due to low engagement, lack of compliance modules, limited analytics, and no INFOR integration
 - Eliminate outdated paper records, reduce storage, and meet legal retention standards
 - \$64K investment to support a transparent total rewards package for employees and candidates, enable HR case tracking, and enhance employee self-service
 - Procure a vendor to handle follow-ups; technology integration with INFOR improves hiring compliance
 - Automate eligibility data via INFOR; implement electronic distribution and dashboards to streamline management of 60+ cases/month
 - Offload over 260 active cases and upcoming operator/maintenance claims. Improves compliance, transparency, and response times through automation.

Human Resources Division (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Bus Operator Student Hires	547	720	564	1,000
Bus Operator Time to Hire (days)	N/A	30	32	28
Wellness Program Participation	18%	25%	21%	25%
LMS INFOR Integration	0%	0%	0%	100%
Front-Line Supervisor Training Completion	N/A	N/A	N/A	100%
Digitized Personnel Records	81%	100%	82%	100%
INFOR Background Check Integration	0%	0%	0%	100%
FMLA Case Compliance (resolution)	N/A	N/A	N/A	100%
COBRA Notice Timeliness	N/A	N/A	N/A	100%



Expense Category and Positions by Group/Division

Human Resources

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$3,302,186	2,746,915	2,867,324	3,675,614	\$928,699	34%
Services	1,645,731	2,070,262	1,739,878	2,757,521	687,259	33%
Materials & Supplies	9,413	13,710	23,233	38,325	24,615	180%
Leases & Rentals	0	2,010	2,010	2,010	0	0%
Other	113,719	187,525	144,675	310,303	122,778	65%
Total (Before Amortization)	5,071,049	5,020,422	4,777,120	6,783,773	1,763,350	35%
Amortization	19,128	19,128	19,128	19,128	0	0%
Grand Total	\$5,090,177	5,039,550	4,796,248	6,802,900	\$1,763,350	35%
Authorized Positions	28	28	30	30	2	7%
Full-Time Equivalents	28.00	28.00	30.00	30.00	2.00	7%

Innovation & Technology Division

The Innovation & Technology Division provides support for VIA's operations, customer experience and long-term strategy. This division oversees the information systems, enterprise applications, communications infrastructure, and cyber protections necessary for the agency to deliver services across the service area.

Objectives for Fiscal Year 2026

- **Customers**
 - Deploy a unified customer-facing mobile app experience by consolidating existing platforms into a single solution, providing a more robust tool for trip planning, fare payment, service alerts, and customer feedback.
 - Support Customer Relationship Management (CRM) system implementation in partnership with the Public Engagement Group and various other divisions to address a critical gap in customer engagement, response tracking, as well as internal case management needs.
- **Community**
 - Enhance public responsiveness and insight generation through the agency-wide Data & Reporting initiative, providing improved transparency, reporting accuracy, and strategic use of analytics.
 - Modernize the VMC Boardroom AV infrastructure, including a new LED display, improved microphone array for public audio pickup, and additional cameras to enhance audience visibility during public meetings.
- **Workforce**
 - Hire one additional Client Services technician to match VIA's growing operational and digital footprint, improving IT response time and reducing technical disruptions for staff.
 - Invest in internal training and resources to increase data literacy and analytical capabilities across departments as part of the Data & Reporting initiative.
- **Financial & Organizational Excellence**
 - Reduce vendor costs through app consolidation, eliminating redundant platforms (e.g., Masabi) while scaling existing investments.
 - Align IT investments with strategic priorities through governance and phased implementation planning (Tech Roadmap execution).
 - FY26 P25 Radio refresh and COSA integration due to end of equipment lifecycle and increased coverage to eliminate dead zones and future-proof for future footprint growth of VIA fleet.
 - Conduct a third-party cybersecurity assessment to evaluate VIA's security posture and guide future improvements in threat detection, response, and risk mitigation.
 - Continued support of agency-wide implementation of ERP & EAM platforms under Project MOVE, ensuring IT systems, infrastructure, and integration services align with project milestones and operational needs.

Innovation & Technology Division (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Percentage of Internet Connectivity Uptime ¹	99.9%	99.9%	99.9%	99.9%
Percentage of Service Desk Customer Satisfaction ¹	98.0%	100.0%	97.7%	100%
Percentage of Cybersecurity Training Completion ¹	100.0%	100.0%	100.0%	100.0%
Percentage of Employees Phish-Prone (8% industry average) ¹	2.6%	3.0%	2.9%	N/A
% of Service Desk tickets resolved within SLA ²	N/A	N/A	N/A	≥ 90%
Consolidated mobile app launched with all core features fully operational ²	N/A	N/A	Milestones TBD	Completed by January 2026
CRM deployment milestones met ²	N/A	N/A	N/A	Completed by March 2026
Departments onboarded into enterprise data reporting tools ²	N/A	N/A	N/A	8
P25 Radio ²	N/A	N/A	N/A	100%
VMC Boardroom AV system modernization completed ²	N/A	N/A	N/A	100%

¹ No longer tracking this metric

² New metric that is being measured for FY 2026



Expense Category and Positions by Group/Division

Innovation & Technology

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$3,036,884	3,756,946	3,412,434	3,940,530	\$183,584	5%
Services	7,258,863	7,111,306	7,320,091	7,313,542	202,236	3%
Materials & Supplies	610,085	1,162,000	1,086,047	849,757	(312,243)	(27%)
Fuel & Utilities	0	1,411,582	1,313,986	1,212,794	(198,788)	(14%)
Leases & Rentals	0	0	0	1,188	1,188	100%
Other	222,386	218,400	230,001	28,800	(189,600)	(87%)
Total (Before Amortization)	11,128,218	13,660,234	13,362,559	13,346,611	(313,623)	(2%)
Amortization	699,474	940,226	1,663,401	2,045,982	1,105,756	118%
Grand Total	\$11,827,692	14,600,460	15,025,960	15,392,592	\$792,132	5%
Authorized Positions	39	39	40	40	1	3%
Full-Time Equivalents	39.00	39.00	40.00	40.00	1.00	3%

Procurement Division

The Procurement Division is responsible for all procurement functions for VIA, ensuring compliance with federal, state, and local procurement regulations and policies. This division issues more than 15,000 purchase orders and approximately 200 contracts on an annual basis in support of the activities of the agency. This division supports the agency's vendor management program including contract compliance.

Objectives for Fiscal Year 2026

- Customers
 - External (riders)
 - Employ Category Management methodology to ensure responsible spending to provide the best value for our customers with the intent to keep ridership fares low.
 - Internal (VIA)
 - Category teams to attend their respective stakeholder recurring meetings.
 - Collaborate with Fleet & Facilities to plan for implementation of SKU/scanning of inventory and consumable items
- Community
 - Work with and dedicate Small Business Enterprise staff to Procurement categories to drive focus on identifying key strategic relationships with local and SBE/DBEs.
 - Encourage all businesses to register for “Doing business with VIA.”
 - Implement true Supplier Relationship Management (SRM) to foster collaborative relationships with our business partners.
- Workforce
 - Secure relevant training for Procurement staff in support of skillset strength and career progression
 - The Procurement and Office of Diversity and Federal Compliance staff attend networking events and meet vendors.
 - Provide regular training for non-Procurement VIA staff to stay up-to-date on Procurement policy/procedures, Federal regulations, etc.
- Financial & Organizational Excellence
 - Employ Category Management strategies and best practices to bring more value to VIA with every dollar spent and improve the bottom line.
 - Update and maximize the utilization of features available in Infor to improve workflow efficiencies.
 - Explore available technologies to provide efficiencies and cost savings: AI, market research tools, co-ops etc.

Procurement Division (continued)

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Number of days to update Procurement information on VIA's Website (Days)	35	30	30	30
Number of days to establish a tentative Procurement Schedule after a requisition is assigned (Days)	5	3	3	3
Prepare Board memos in advance of Contract Expiration (Days)	30	90	90	90
Notify Project Managers when Contracts are due to expire (Days)	90	180	180	180
Number of days to award a contract after Board Approval (Days)	15	10	10	10



Expense Category and Positions by Group/Division

Procurement

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$1,669,919	2,209,426	2,055,571	2,197,027	(\$12,399)	(1%)
Services	85,381	105,850	15,850	13,800	(92,050)	(87%)
Materials & Supplies	22,407	7,990	18,148	6,890	(1,100)	(14%)
Other	25,626	38,655	31,805	52,250	13,595	35%
Total (Before Amortization)	1,803,333	2,361,921	2,121,374	2,269,967	(91,954)	(4%)
Amortization	0	0	0	0	0	0%
Grand Total	\$1,803,333	2,361,921	2,121,374	2,269,967	(\$91,954)	(4%)
Authorized Positions	28	28	29	26	(2)	(7%)
Full-Time Equivalents	28.00	28.00	29.00	26.00	(2.00)	(7%)

Planning & Development Group

Planning & Development Group

The Planning and Development Group provides oversight and leadership for VIA's short and long-range plans and capital programs. This group is responsible for transit service planning and scheduling, strategic planning, capital programs and development, passenger amenities, and real estate acquisition and management.

This group is charged with the development and delivery of the Keep San Antonio Moving program of projects, including the Advanced Rapid Transit Green and Silver Lines.



Expense Category and Positions by Group/Division

Planning & Development Administration

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$674,851	968,177	875,258	407,113	(\$561,064)	(58%)
Services	225,891	451,400	55,946	0	(451,400)	(100%)
Materials & Supplies	1,335	1,200	1,200	1,200	0	0%
Other	24,900	68,700	68,700	34,150	(34,550)	(50%)
Total (Before Amortization)	926,977	1,489,477	1,001,104	442,463	(1,047,014)	(70%)
Amortization	0	0	0	0	0	0%
Grand Total	\$926,977	1,489,477	1,001,104	442,463	(\$1,047,014)	(70%)
Authorized Positions	6	6	6	2	(4)	(67%)
Full-Time Equivalents	6.00	6.00	6.00	2.00	(4.00)	(67%)

Strategic Planning & Special Projects Division

Objectives for Fiscal Year 2026

- Customers
 - Begin construction and delivery of ART Green Line
 - Complete NEPA Study for ART Silver Line to bring the Silver Line closer to implementation
 - Collaborate with City of San Antonio on the development of Station Area Plan for Silver Line and Intersection & Pedestrian Improvement Plan
- Community
 - Maintain communication with community during Green Line Construction
 - Continue outreach and engagement for Green and Silver Lines Projects
 - Collaborate with City of San Antonio and other stakeholders related to planning initiatives and studies
- Workforce
 - Develop a 2nd Fixed-Route Operations and Maintenance Depot Plan
 - Develop Facilities Master Plan
- Financial & Organizational Excellence
 - Develop a 2nd Operations and Maintenance Facility
 - Staffing and programming development
 - Develop processes and guidance related to project controls and administration that will eventually be applied across the agency for all construction projects
 - Assess and develop a 10-year Capital Improvement Plan



Expense Category and Positions by Group/Division

Strategic Planning & Special Projects

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$721,983	890,094	658,797	1,564,266	\$674,172	76%
Services	7,207,696	13,749,539	8,891,828	4,908,844	(8,840,695)	(64%)
Materials & Supplies	896	1,480	1,480	15,720	14,240	962%
Other	56,386	53,950	33,950	57,417	3,467	6%
Total (Before Amortization)	7,986,961	14,695,063	9,586,055	6,546,247	(8,148,816)	(55%)
Amortization	0	0	0	0	0	0%
Grand Total	\$7,986,961	14,695,063	9,586,055	6,546,248	(\$8,148,815)	(55%)
Authorized Positions	11	11	11	18	7	64%
Full-Time Equivalents	11.00	11.00	11.00	18.00	7.00	64%

Service Planning & Scheduling Division

Objectives for Fiscal Year 2026

- Customers
 - Implement second phase of the Better Bus plan and add resources to meet the customer request and demand.
 - Improve frequency on routes identified in the Better Bus Plan.
 - Make routes simple for ease of use.
 - Create more direct connections.
 - Improve on-time performance.
 - Collaborating with City of San Antonio on a study to identify 20 intersections to improve transit reliability, pedestrian safety and accessibility
- Community
 - To provide more access to all the communities by providing consistent 30-minutes or better service throughout the day.
 - Expanding VIA Link service to new areas and better connect with the fixed route system.
 - Review and consolidate stops.
- Workforce
 - Implement Better Bus Plan and balance with the workforce availability.
 - Explore Partnerships with TNCs to expand local and regional connections.
 - Explore Partnerships for accessible services, non-medical emergency transport providers, carshare, bikeshare and rideshare services.
 - Implement AM/PM extraboard to provide a more stable work schedule for new graduated operators.
- Financial & Organizational Excellence
 - Co-mingling of VIA Link and VIAtrans fleet to improve operational efficiency.
 - Update the Service Standards to improve operational efficiency and give guidance to make decisions based on industry standards
 - Implement routes with 30-minutes or better frequency to attract more riders and increase ridership.
 - Implement one innovative zone.
 - Explore Innovative technologies to improve efficiency.

Performance Measures

Performance Measure	FY 2024 Actual	FY 2025 Target	FY 2025 Result	FY 2026 Target
Fixed routes with ≤20-minute peak headways	22	22	22	22
Fixed routes with 30-minute peak headways	14	18	19	32
Fixed routes with >30-minute peak headways	39	35	34	20
Number of Link and Innovation Zones b	4	5	5	7
Percentage of fixed routes with productivity >50% within a given service category	97%	95%	98%	95%
Percentage of fixed routes with average passengers per hour >9	92%	85%	92%	90%



Expense Category and Positions by Group/Division

Service Planning & Scheduling

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$1,119,049	1,523,069	1,320,437	1,517,794	(\$5,275)	(0%)
Services	959,542	820,201	616,000	470,000	(350,201)	(43%)
Materials & Supplies	2,071	4,340	4,003	5,130	790	18%
Other	36,121	64,595	34,888	34,670	(29,925)	(46%)
Total (Before Amortization)	2,116,783	2,412,205	1,975,328	2,027,594	(384,611)	(16%)
Amortization	0	0	0	0	0	0%
Grand Total	\$2,116,783	2,412,205	1,975,328	2,027,594	(\$384,611)	(16%)
Authorized Positions	17	18	18	18	0	0%
Full-Time Equivalents	17.00	18.00	18.00	18.00	0.00	0%

Construction & Engineering Division

Objectives for Fiscal Year 2026

- Customers
 - Complete Centro Plaza infrastructure enhancements with a focus on paver repair, grading improvements, and upgraded lighting to enhance customer safety.
 - Finalize construction of the Randolph Transit Center, delivering an updated and modernized facility with enhanced parking.
 - Complete the Eastside Transit Center, establishing VIA's first transit facility to serve San Antonio's east side.
 - Execute the implementation of the shelter program.
- Community
 - Maintain and support Public Engagement Group (PEG) office leases for both the Green and Silver lines to ensure ongoing community outreach and engagement.
 - Administer and monitor Construction Mitigation Plan.
- Workforce
 - Establish standardized planning and design guidelines for application across all VIA facilities.
 - Develop a comprehensive preventative maintenance policy and assess staffing needs to ensure effective implementation.
 - Integrate facilities maintenance management personnel into the Construction Division to strengthen organizational alignment.
- Financial & Organizational Excellence
 - Develop and implement policies that ensure consultants and contractors are held accountable for performance and deliverables.
 - Develop and present policy to the Board of Trustees to ensure consultant and contractor accountability and prohibit contracts with those in active litigation with VIA.



Expense Category and Positions by Group/Division

Construction & Engineering

Expense Category	FY 2024 Actual	FY 2025 Budget	FY 2025 Forecast	FY 2026 Budget	Budget to Budget	% Variance
Labor & Fringes	\$589,357	1,027,394	976,509	1,541,269	\$513,875	50%
Services	921,221	820,480	506,810	1,502,200	681,720	83%
Materials & Supplies	461	93,552	93,855	2,280	(91,272)	(98%)
Leases & Rentals	154,524	429,652	376,007	208,376	(221,276)	(52%)
Other	21,501	53,640	91,368	81,830	28,190	53%
Total (Before Amortization)	1,687,064	2,424,718	2,044,549	3,335,955	911,237	38%
Amortization	377,075	362,542	362,835	544,881	182,339	50%
Grand Total	\$2,064,139	2,787,260	2,407,384	3,880,835	\$1,093,575	39%
Authorized Positions	10	11	17	19	8	73%
Full-Time Equivalents	10.00	11.00	17.00	19.00	8.00	73%

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Five-Year Financial Plan





FIVE-YEAR FINANCIAL PLAN (FISCAL YEARS 2026-2030)

OVERVIEW AND BACKGROUND INFORMATION

Financial Plan Summary

VIA's Five-Year Financial Plan shows that VIA has a sustainable plan that includes approximately \$2.6B in sources of funds over FY 2026-2030, and a commensurate amount in uses of funds plus net changes in reserves. The Stabilization Fund and Working Capital reserve are both fully funded throughout the five-year period. Board policy level is to have 60 days of operating expenses in each of those reserves.

Information in this Overview section includes Financial Plan Summary; Five-Year Financial Planning Process; Key Assumptions and Forecast Methodology; and, Capital Spending. This section is followed by the VIA Five-Year Financial Plan and ATD Financial Plan sections, which provide summary information and commentary on VIA and ATD financial schedules that appear at the back of this document.

Five-Year Financial Planning Process

VIA's Five-Year Financial Plan is based on an evaluation of information including service levels, revenues, expenses, capital project funding, and organizational priorities. At the outset of the budgeting process, VIA's Planning Division uses historical data, trends and planned service changes for the next five years to calculate hours and miles of service-by-service type. Fiscal Management evaluates all sources and uses of funds, and coordinates development of a budget that balances available resources and provides desired service levels.

The Five-Year Financial Plan is driven by Board priorities. VIA's budget focuses on delighting customers, expanding and improving our network, fostering a high-performing culture, and increasing ridership. In November 2020, San Antonio voters approved the reallocation of 1/8-cent of the local sales tax to transit, to support Keep SA Moving (KSAM), a capital program that will improve frequency and accessibility of existing service, optimize travel for everyone who shares the streets, and encourage economic mobility and development by connecting people to job centers and essential services. VIA will begin receiving the additional tax in January 2026. Implementation of the KSAM plan will enhance mobility for economic opportunity, provide diverse and high-quality options, and improve customer experience. A key priority in the Five-Year Financial Plan is working on planning and implementing high-capacity transit options. The capital project program that was included in the Five-Year Financial Plan was largely driven by the Long-Range Comprehensive Transportation Plan (LRCTP) which was adopted by VIA's Board in FY 2011; this plan was recently updated through 2040 and is now referred to as VIA's "Vision 2040" plan.

VIA does not officially adopt a Five-Year Financial Plan, but that plan and longer-range projections are developed to help assess the financial sustainability of VIA's planned service levels and future operations.

Key Assumptions and Forecast Methodology

For the Five-Year Financial Plan, key assumptions are the following:

- System-wide service levels are up 24.4% when comparing the FY 2030 forecast to the FY 2025 forecast. Increases in bus service hours are 31.0%, paratransit service is 3.8%, and VIA Link service is up 51.4%.
- FY 2026 spending budgets were compiled based on divisional and departmental input, input from consultants, and known/projected changes. For instance, actuarial estimates were used for pension and Other Post-Employment Benefits (OPEB), VIAcare costs are based on expected medical cost inflation, and service cost changes are based on service hours changes.
- Inflation figures used in operating expense projections were 3.0% in FY 2026 and thereafter. Inflation figures for capital spending were 3.5%. These figures reflect input from KSAM consultants.
- A potential \$0.10 fare increase to the base bus fare is included in FY 2033, along with commensurate increases for other fares (in terms of percentage increase).
- Sales taxes, VIA's key source of revenue, are assumed to increase by an average of 7.0%/year in the FY 2026-2030 timeframe. Excluding the FY 2026 bump from the start of ATD II sales tax in January 2026, the average increase would have been 3.5%.
- VIA's Section 5307 grant fund awards are assumed to decline modestly in the FY 2026-2030 timeframe, with growth modestly thereafter at 2.0%/year.
- Except for KSAM, no new discretionary grant fund awards, although funding for FY 2026-2030 expenditures include some discretionary grant funds already awarded.
- Assumed a CIG New Starts program grant of \$267.8M for ART N/S, a \$142.9M CIG Small Starts program grant for ART E/W, and a \$35M federal grant for a 2nd O&M facility.
- The assumed annual wage increase is 3.5% for all employees for FY 2026.
- For fuel, the budget assumes the removal of the \$3.5M/year fuels credits for CNG and propane.
- Any staffing needed in connection with the capital program is included in the budget.

In VIA's Five-Year Financial Plan, revenues are projected based on known factors including current and projected fare revenues and increases, and estimates based on historical data and trends for other revenue categories. VIA's grant revenues typically come primarily from the FTA's Section 5307 apportionment to the agency. However, in the current five-year projections VIA included the award assumed of two CIG grants (for ART N/S and ART E/W) and a federal grant for the 2nd O&M facility.

Sales taxes, which account for 75.9% of VIA's revenues in FY 2026, are forecasted by an economic consulting firm that is very familiar with the San Antonio economy. FY 2025 sales tax revenue is forecast to be up by \$5.2M (+2.0%) compared to the prior year, and FY 2026 sales taxes are budgeted at 10.5% higher than the FY 2025 forecast. As noted earlier, sales tax growth rates in FY 2026-2030 average 7.0%/year.

Sales tax receipts are impacted by variables outside the control of VIA, including the local and national economy, major corporation business relocations into or out of the VIA service area, the rate of population growth, and pandemics such as COVID. If service is added based on sales tax estimates that are too optimistic, when actual tax receipts fall short of projections it is very difficult to curtail service to the citizens that have begun to rely on the service.

VIA has saved a significant amount on fuel costs due to the replacement of diesel-powered buses in their fleet with CNG-powered vehicles. Currently, approximately 97% of VIA's buses are CNG vehicles, with the remaining buses fully electric. CNG prices are significantly lower than diesel prices. Budgeted prices for fuel in FY 2026 are \$3.14/GGE (Gasoline Gallon Equivalent) for CNG, \$3.69/gallon for diesel, \$0.74/gallon for propane, and \$2.75/gallon for gasoline. Budgeted prices in the prior year were \$0.44/gallon for CNG, \$4.25/gallon for diesel, \$0.91/gallon for propane, and \$3.02/gallon for gasoline.

Capital Spending

VIA's \$1.1B of capital spending in the Five-Year Financial Plan is dominated by spending on KSAM (71.7% of capital spending) and revenue vehicles and revenue vehicles replacement components (12.6%). VIA Management has established a capital program reserve to cover for unknown risks associated with capital projects included in the capital program (9.1%). All other categories account for the remaining 6.5% of spending. The KSAM projects in the current Five-Year Capital Plan include the Advanced Rapid Transit (ART) North/South project, the ART East/West project, and the 2nd Operations & Maintenance Facility. Revenue vehicles included in the five-year capital plan include 85 buses and 123 paratransit vans. For bus purchases, 37 buses are '40 regular buses, and the other 48 buses are articulated buses - 31 of the articulated buses are for the ART project, which are included in the KSAM spend category. The remaining 6.3% of capital spending is accounted for by passenger facilities, operational facilities, administrative facilities, maintenance tools & equipment, service vehicles, and computer hardware/software.

VIA uses debt to help fund capital expenditures. In FY 2024, VIA issued a par amount of \$143.4M of ATD Sales Tax Revenue Bonds to help finance the ART Green Line project. Until FY 2012, when VIA issued some private placement bonds, VIA had always been a "pay-as-you-go" agency. VIA made their first two public bond issuances in FY 2014: MTA Farebox Revenue Bonds (issued in November 2013) and ATD Sales Tax Revenue Bonds (issued in July 2014). In February 2017, VIA issued MTA Contractual Obligation bonds to help fund the purchase of 270 buses, and in May 2020, VIA issued MTA Contractual Obligation bonds to help fund the purchase of 139 paratransit vans. VIA refunded a portion of the FY 2013 and FY 2014 bond issuances in December 2020 in order to take advantage of lower interest rates and was able to realize \$6.1M in present value savings.

In the FY 2026-2030 timeframe, VIA has approximately \$6.0 million in new bond issues in the funding mix to help finance revenue vehicles purchases – expecting the new issuance to occur in FY 2030. Proceeds from the August 2024 issuance of ATD Sales Tax Revenue Bonds will be used to help fund the ART Green Line project.

For a complete picture of VIA's capital spending plan, refer to the Five-Year Capital Plan section of this document.

VIA FIVE-YEAR FINANCIAL PLAN

VIA's Five-Year Financial Plan is summarized on the following schedules (in the order as outlined): Condensed Statement of Revenues and Expenses; Operating Revenue; Operating Expenses; Non-Operating Revenue/(Expenses); Sales Tax Revenue; Reserve Balances, Statement of Cash Flows; Sources of Cash; Uses of Cash and Net Reserves Change; Capital Contributions; Capital Spending Summary; Service Hours and Passengers; and, Bond Issuances and Debt Service. Key observations from these schedules are noted below:

Schedule 1: Condensed Statement of Revenues and Expenses. This schedule shows that VIA forecasts to have a total of \$102.3M of operating revenue over the next five years, \$1.706B of operating expenses, and \$1.956B of net non-operating revenue. This results in net income (before depreciation, amortization and capital contributions) of \$352.7M.

Schedule 2: Operating Revenue. VIA is projected to have \$102.4M of total operating revenue in the five-year plan, with \$86.1M (84%) coming from bus service. Bus revenue comes primarily from line service, with a relatively small amount coming from special events. VIAtrans (paratransit service) revenue accounts for \$9.8M of revenue, and remaining operating revenue comes from bus advertising, VIA Link service (mobility-on-demand service) and "other" items ("other" consists of various items such as property rentals and facility fees).

Schedule 3: Operating Expenses. VIA's operating expenses are projected to total \$1.706B over the five-year plan period, with bus expenses accounting for \$1.322B (78%) of that total. VIAtrans accounts for \$275.9M (16%) of expenses, with VIA Link and other miscellaneous items accounting for the remaining 6% of expenses. Although VIAtrans accounts for 16% of expenses, VIAtrans only accounts for about 3.2% of ridership over the five-year period.

Schedule 4: Non-Operating Revenue/(Expense). VIA's non-operating revenue/(expense) is projected to total a net of \$1.956B in the five-year plan. Sales taxes account for 87.5% of net non-operating revenue/(expense) over the five-year period. Sales taxes are projected to increase by an average of 1.9%/year in FY 2026-2030 (excluding new ATD tax). The additional 1/8-cent ATD sales tax from the November 2020 election is included beginning in January 2026.

FTA Section 5307 grant funds are the next largest non-operating revenue/(expense) line item, accounting for \$263.8M of revenue over the five-year period. Section 5307 grant funds are the FTA's Urbanized Area Formula Program grant funds, and those funds are apportioned to urban area transit agencies based on formulas driven mainly by overall funding available, bus revenue vehicle miles, population and population density (operating costs also factor into calculations). Section 5340 apportionments are for the FTA's Growing States and High-Density States Formula Program, and the FTA publishes the 5307 and 5340 apportionments as a combined amount.

VIA uses most of the FTA's Section 5307/5340 grant program funds for operating items. This generally allows VIA to draw grant funds down more quickly than if they were used for capital projects. The FTA allows a portion of Section 5307 capital grant funds to be used for operating expense reimbursements in the following areas: 1) up to 10% of the total grant allocation each year can be used to help defray the expense of paratransit service; 2) agencies are also allowed to cover a portion of purchased paratransit service expense with capital grant dollars; and, 3) preventative maintenance on revenue vehicles

– the use of funds in this manner encourages the maintenance of the fleet acquired with federal funds and helps to lengthen the service life of vehicles.

Schedule 5: Sales Tax. VIA projects \$1.198B of MTA sales tax revenue in the five-year plan and \$514M of ATD-VIA sales tax revenue, for a total of \$1.712B. The ATD sales tax figures include ATD I and ATD II taxes. The ATD-VIA I figures reflect VIA's 50% share of the current 1/4-cent ATD sales tax – the other 50% share is currently being split by the City of San Antonio and Bexar County. For the 1/8-cent ATD sales tax starting in January 2026 (ATD II), the full amount is reflected as going to VIA. The MTA sales tax is 1/2-cent. Combined, the MTA and ATD-VIA taxes total 5/8-cent up until January 2026, at which time the combined taxes are 3/4-cent.

Schedule 6: Reserve Balances. The total expected reserve balance change over FY 2026-2030 is a \$508.3M decrease, due mainly to the spending down of bond construction funds, TxDOT funds, and KSAM reserve funds to pay for expenses of the projects against which those funds were programmed. The bond construction funds and the KSAM reserve are being used to help cover KSAM project costs. The TxDOT funds are funding various projects and are expected to be spent by the end of FY 2028. Working capital and stabilization fund balances increase by \$10.8M each over FY 2026-2030. These fund balances are each kept at 60 days of budgeted operating expenses, per Board policy.

The unrestricted cash reserve decreases by \$47.1M over the FY 2026-2030 period, due to the increase in spending on KSAM and an increasing requirement to fund the Stabilization and Working Capital funds as budgeted operating expenses increase. This reserve balance is currently higher than usual due to government stimulus funds that VIA received following the inception of COVID-19 (those federal funds freed up local funds).

Schedule 7: Statement of Cash Flows. This statement shows that VIA's projected cash flow over the five-year planning horizon is as follows (in \$M):

<u>Net Cash Generated/(Used)</u>	<u>Amount (\$M)</u>
Operating Activities	\$(1,603.2)
Non-Capital Financing Activities	1,978.1
Capital and Related Financing Activities	(910.1)
Investing Activities	26.9
Net Change in Cash	\$(508.3)

Operating activities include operating revenue (mainly farebox revenue) and operating expenses. Non-capital financing activities include sales taxes, grant revenues used for operating expense reimbursements, and intergovernmental contributions used to help cover operating expenses, all of which are reported as non-operating revenues. Capital and related financing activities include the following: capital grant funds used for capital expenditures; the purchase and sale of capital assets; bond proceeds, costs of bond issuance, debt service; lease and subscription-based information technology (SBITA) payments; and intergovernmental capital contributions.

Schedule 7A: Sources of Cash. VIA's sources of cash total \$2.618B over the next five years. The largest source of funds is sales taxes, which account for 65% of total sources of cash. Other key sources of cash include grant funds, farebox revenue, bond proceeds, and funding contributions. The largest items on the grants line include VIA's Section 5307 grant funds apportionment, Capital Investment Grants (CIG program grants), Section 5339 apportionments, TxDOT grant funds, and various discretionary grant awards. The funding

contributions line includes Bexar County funding to support KSAM, and other partnership contributions associated with the KSAM project. The “Other” line captures a variety of relatively small funding sources as listed on the cash flow statement (“other” operating revenue, such as from property rentals; advertising; an Alamodome facility fee; and investment income).

Schedule 7B: Uses of Cash and Net Reserves Change. VIA’s uses of cash total \$3.127B over the next five years. Most of these funds are used for operating expenses, which account for \$1.706B (65%) of the total. Other key uses include capital projects (\$1.102B) and debt service (\$102.9M).

The net reserves change section shows that total sources of cash are less than total uses of cash, resulting in a (\$508.3M) decrease in cash balances. The decrease is due to the spending down of bond funds, TxDOT grant funds, and KSAM reserve funds that were already on hand at the beginning of the five-year planning period (FY 2026-2030).

Schedule 8: Capital Contributions. This schedule shows \$507.5M of capital contributions for FY 2026-2030. Capital contributions are grant funds that VIA receives for capital projects. Most of VIA’s contributed capital is from federal grants, although contributed capital has also been received from state grants and TxDOT grants in past years.

The FTA’s CIG program grants for the ART North/South and ART East/West projects are the largest capital contribution in the FY 2026-2030 timeframe. The projected CIG New Starts grant for ART N/S is \$235.3M, and the CIG Small Starts grant for ART E/W is \$142.9M (of which \$134.7M will be used for capital costs).

Other than for the CIG grant, for the sake of conservatism, no future discretionary grant awards were assumed, other than a \$35M federal grant for the 2nd O&M facility, although VIA has been very successful in receiving discretionary awards in the past.

Schedule 9: Capital Spending Summary. VIA’s capital spending program for 2026-2030 includes \$1.102B of capital projects. The largest spending categories are the following: KSAM, \$793.2M (72.0% of spending); Revenue Vehicles and Revenue Vehicle Replacement Components, \$139.7M (12.7%); Operational Facilities, \$39.4M (3.6%); and Passenger Facilities, \$18.2M (1.7%). VIA Management established a capital program contingency to cover for unknown risks in delivering the projected capital spending plan for FY 2026-2030, \$100.2M (9.1%). Remaining categories account for 1.0% of total capital spending. For a more thorough discussion of the Capital Spending Summary, please refer to the Five-Year Capital Plan section of this book.

Schedule 10: Service Hours and Passengers. Projected FY 2030 systemwide ridership of 38.4 million passengers reflects an increase of approximately 24.2% compared to the FY 2025 forecast of 30.9 million passengers. VIA will continue to focus on growing ridership in FY 2026. VIA projects that a total of 14.5 million hours of transportation service will be provided during the upcoming five-year period (FY 2026-2030).

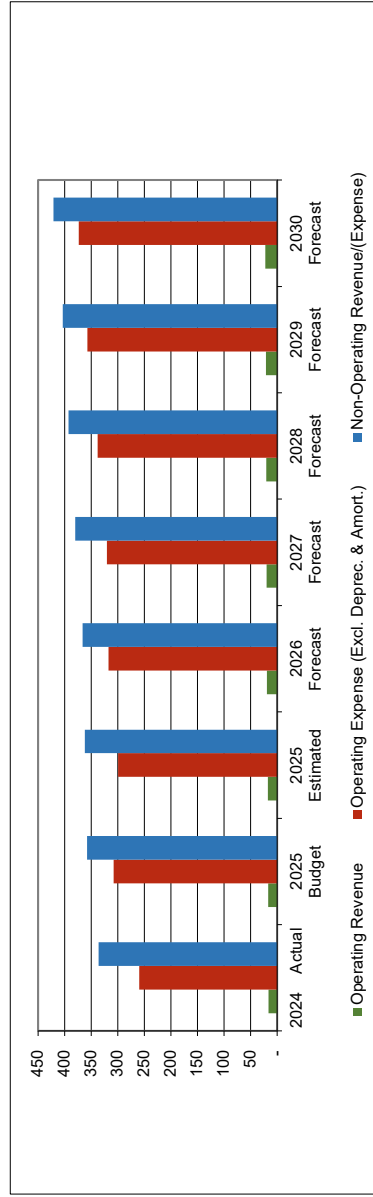
Schedule 11: Bond Issuances and Debt Service. VIA has four outstanding bond issuances, with a projected bonds payable balance of \$228.9M as of 9/30/25 (par amount of these bonds total \$237.8M). Bond issues currently outstanding include MTA Contractual Obligation Bonds, Series 2017; 2020 Farebox Revenue Refunding Bonds; 2020 ATD Sales Tax Revenue Refunding Bonds; and ATD Sales Tax Revenue Bonds, Series 2024. VIA issued refunding bonds in FY 2021 to take advantage of lower interest rates and was thereby able to achieve over \$6M in present value savings. Additional bonds are projected

to be issued in the FY 2026-2030 timeframe, to help fund bus purchases. In FY 2026-2030, debt service ranges from \$19.0M/year to \$14.2M/year, and averages \$20.6M/year.

VIA Metropolitan Transit
Condensed Statement of Revenues and Expenses
(\$ Millions)

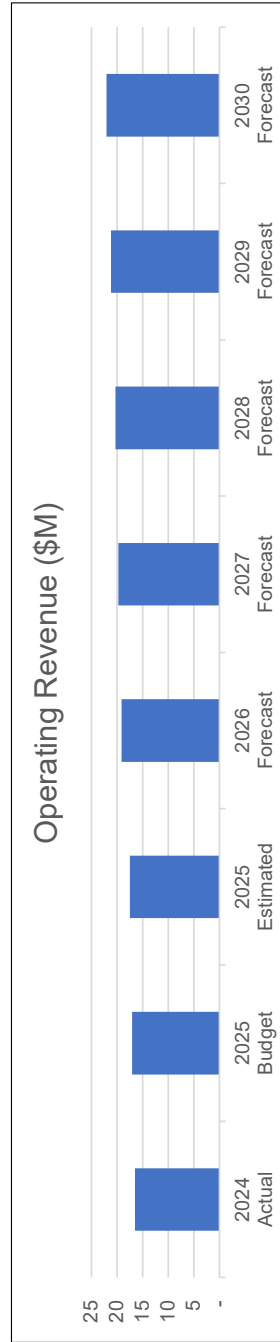
	Actual 2024	Budget 2025	Estimated 2025	2026	2027	2028	2029	2030	Total
<u>Operating Revenues</u>									
Total Operating Revenues	\$ 16.49	17.03	17.49	19.10	19.73	20.30	21.17	22.05	\$ 102.35
<u>Operating Expenses</u>									
Total Operating Expenses	259.29	307.63	299.48	317.40	320.46	337.58	357.08	373.11	1,705.63
<u>Non-Operating Revenue/(Expense)</u>									
Sales Tax	265.41	274.35	270.60	298.95	328.99	343.71	361.16	379.50	1,712.31
Grants	50.94	63.91	63.10	60.56	51.76	52.19	49.40	50.41	264.32
Investment Income	25.52	19.40	24.90	15.58	7.76	3.37	0.66	(0.37)	27.00
Interest Exp., Issuance Costs and Fees	(6.61)	(9.76)	(9.76)	(8.98)	(8.74)	(8.48)	(7.98)	(8.47)	(42.65)
Intergovernmental Revenue	-	10.00	13.19	-	-	2.00	-	-	2.00
Other	0.46	-	-	-	-	-	-	-	-
Total Non-Operating Revenue/(Expense)	335.73	357.90	362.03	366.11	379.77	392.79	403.24	421.07	1,962.98
NI before Depreciation, Amortization and Capital Contributions	\$ 92.92	67.30	80.03	67.81	79.04	75.51	67.33	70.01	\$ 359.70

Note: Operating expenses shown are before depreciation and amortization.



VIA Metropolitan Transit Operating Revenue (\$ Millions)

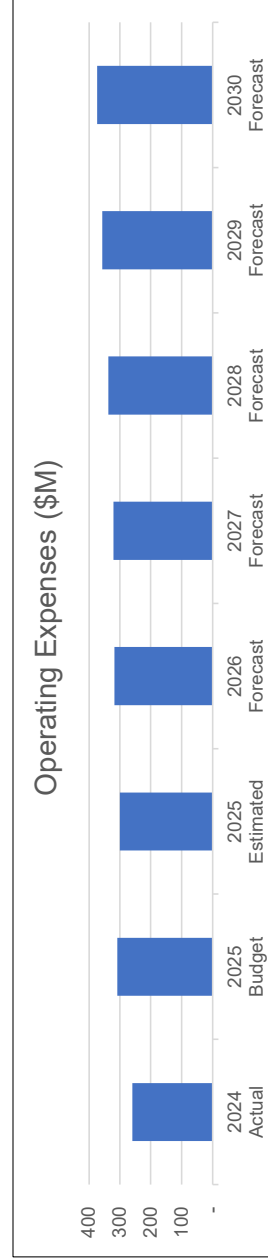
	Actual 2024	Budget 2025	Estimated 2025	Forecast				Total
				2026	2027	2028	2029	
Line - MTA	\$ 10.79	11.02	11.39	12.90	13.33	13.30	13.71	\$ 67.36
Line - ATD	2.81	2.84	2.93	2.96	3.12	3.17	3.34	15.98
Special Events	0.04	0.07	0.03	0.07	0.07	0.07	0.08	0.36
ART N/S - Rapid	-	-	-	-	-	0.49	0.74	2.36
Subtotal Bus Revenue	13.63	13.93	14.36	15.93	16.52	17.03	17.87	86.06
VIAtrans	1.75	1.89	1.92	1.94	1.95	1.96	1.97	9.81
VIA Link - MTA	0.07	0.10	0.10	0.10	-	-	-	0.10
VIA Link - ATD	-	-	-	-	0.11	0.13	0.13	0.50
Total Farebox Revenue	15.45	15.92	16.38	17.97	18.58	19.12	19.97	96.47
Bus Advertising	0.42	0.50	0.50	0.51	0.52	0.53	0.54	2.65
Other	0.61	0.61	0.61	0.62	0.63	0.65	0.66	3.23
Total Operating Revenues	\$ 16.49	17.03	17.49	19.10	19.73	20.30	21.17	\$ 102.35



VIA Metropolitan Transit Operating Expenses (\$ Millions)

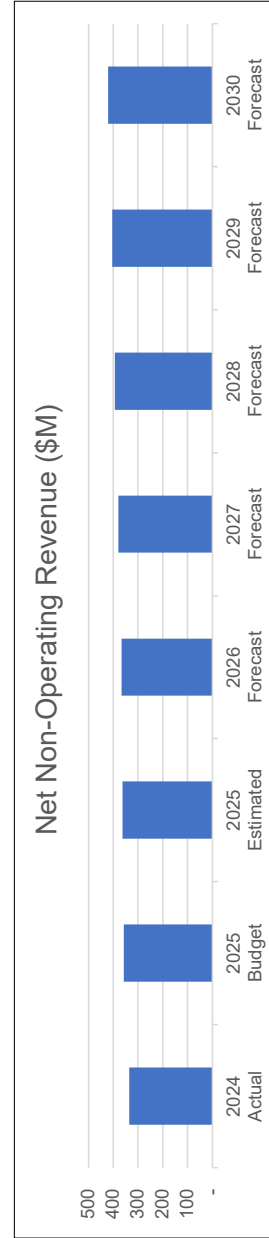
	Actual 2024	Budget 2025	Estimated 2025	2026	2027	Forecast 2028	2029	2030	Total
Line - MTA	\$ 159.76	173.00	203.51	189.16	193.92	201.43	205.16	213.89	\$ 1,003.56
Line - ATD	42.50	55.76	30.37	53.56	52.32	53.11	59.41	61.40	279.80
ART N/S - ATD	-	-	-	-	-	5.87	12.20	12.26	30.33
ART E/W - ATD	-	-	-	-	-	-	-	3.74	3.74
Special Events	0.26	0.37	0.37	0.50	0.89	0.92	1.10	1.11	4.52
Promotional	0.23	0.01	0.16	0.02	0.02	0.02	0.02	0.02	0.10
Subtotal Bus Expenses	202.76	229.14	234.41	243.24	247.15	261.35	277.89	292.42	1,322.05
VIATrans	40.04	49.60	43.87	54.75	52.67	54.68	56.76	57.06	275.92
VIA Link - MTA	1.04	3.19	2.13	4.17	0.69	0.74	0.78	0.78	7.16
VIA Link - ATD	-	-	-	-	3.12	3.53	3.84	3.86	14.35
VIA Link - ATD Innovation Zones	-	-	-	-	0.74	0.72	0.76	0.77	2.99
2nd O&M Facility - ATD	-	-	-	-	-	-	-	1.08	1.08
Vanpool - ATD	0.51	1.13	0.97	1.10	1.20	1.23	1.26	1.27	6.06
Leases (Unallocated)	-	-	0.20	0.08	-	-	-	-	0.08
Business Development/Real Estate - MTA	10.11	15.60	9.95	11.52	11.80	12.15	12.51	12.58	60.56
Business Development/Real Estate - ATD	4.82	8.98	7.96	2.54	3.09	3.18	3.28	3.29	15.38
Total Operating Expenses	\$ 259.29	307.63	299.48	317.40	320.46	337.58	357.08	373.11	\$ 1,705.63

Note: Operating expenses shown are before depreciation and amortization.



VIA Metropolitan Transit
Non-Operating Revenue/(Expense)
(\$ Millions)

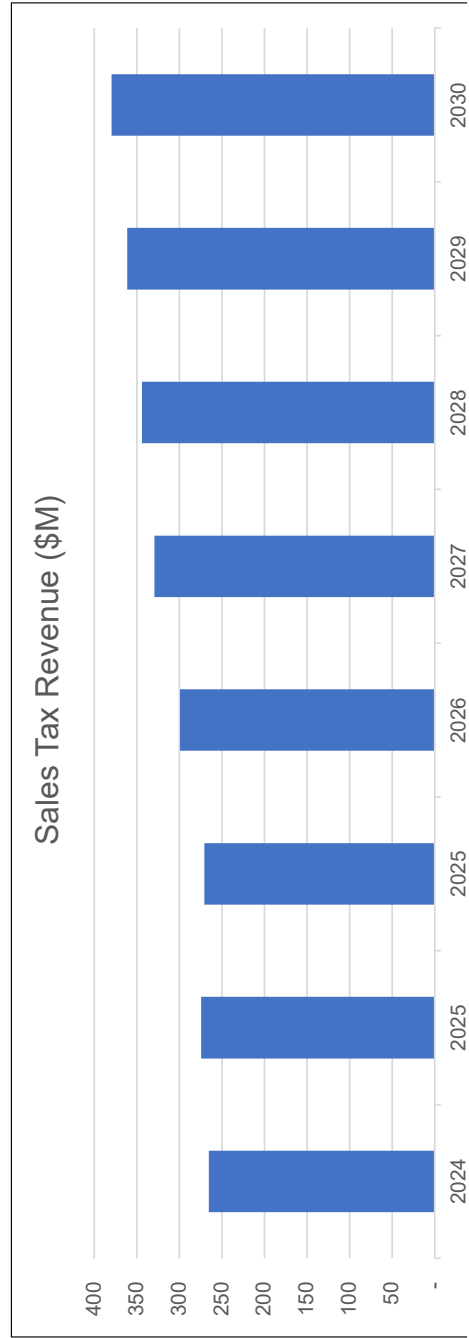
	Actual 2024	Budget 2025	Estimated 2025	2026	2027	2028	2029	2030	Total
Sales Tax - MTA	\$ 216.77	223.72	221.22	221.24	227.29	237.53	249.66	262.42	\$ 1,198.14
Sales Tax - ATD I	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Sales Tax - ATD II CoSA & Bexar County - Out	(48.64)	(50.64)	(49.38)	(22.11)	-	-	-	-	(22.11)
Sales Tax - ATD II	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Investment Income - MTA	22.37	17.40	24.90	10.75	11.05	9.79	9.95	9.90	51.44
Investment Income - ATD	3.16	2.00	-	4.83	(3.29)	(6.42)	(9.29)	(10.27)	(24.44)
Intergovernmental Revenue - CoSA	-	10.00	13.19	-	-	-	-	-	-
Intergovernmental Revenue - Bexar County	-	-	-	-	-	2.00	-	-	2.00
Grants Revenue - VIA	50.94	63.91	63.10	60.56	51.76	52.19	49.40	50.41	264.32
Grants Revenue - Pass-Through Funds In	-	2.72	2.75	2.80	2.84	2.88	2.89	2.93	14.34
Grants Revenue - Pass-Through Funds Out	-	(2.72)	(2.75)	(2.80)	(2.84)	(2.88)	(2.89)	(2.93)	(14.34)
Bond Interest Expense - MTA	(2.24)	(1.84)	(1.75)	(1.34)	(1.07)	(0.59)	(0.21)	(0.71)	(3.92)
Bond Interest Expense - ATD - Excluding KSAM	-	(0.47)	(0.47)	(0.40)	(0.39)	(0.59)	(0.57)	(0.53)	(2.48)
Bond Interest Expense - ATD - KSAM	(2.43)	(6.07)	(6.07)	(6.41)	(6.41)	(6.41)	(6.28)	(6.14)	(31.65)
Lease Interest Expense	(1.90)	(1.29)	(1.39)	(0.73)	(0.76)	(0.78)	(0.81)	(0.84)	(3.92)
SBITA Interest Expense	(0.04)	(0.08)	(0.08)	(0.10)	(0.11)	(0.11)	(0.11)	(0.12)	(0.55)
Debt - Cost of Issuance - MTA Bonds	-	-	-	-	-	-	-	(0.13)	(0.13)
Gain/(Loss) on Sale of Assets	0.46	-	-	-	-	-	-	-	-
	\$ 335.73	357.90	362.03	366.11	379.77	392.79	403.24	421.07	\$ 1,962.98



VIA Metropolitan Transit Sales Tax Revenue (\$ Millions)

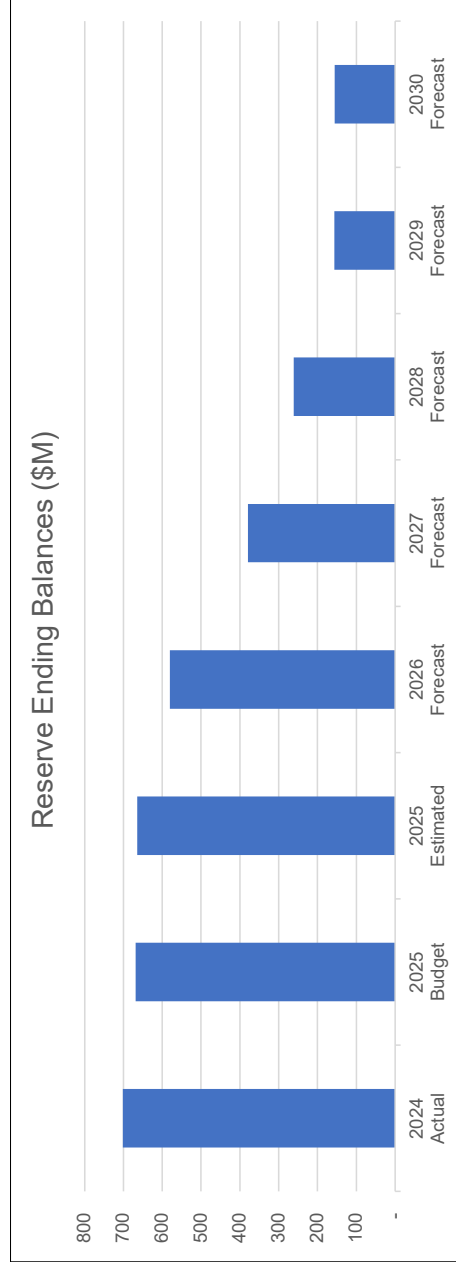
	Actual 2024	Budget 2025	Estimated 2025	Forecast				Total
				2026	2027	2028	2029	
MTA Sales Tax % Growth	\$ 216.77	223.72	221.22 2.1%	221.24 0.0%	227.29 2.7%	237.53 4.5%	249.66 5.1%	\$ 1,198.14 5.1%
ATD-VIA I Sales Tax % Growth	48.64	50.64	49.38 1.5%	49.91 1.1%	50.85 1.9%	53.09 4.4%	55.75 5.0%	268.14 5.0%
ATD-VIA II Sales Tax % Growth	-	-	-	27.80	50.85 82.9%	53.09 4.4%	55.75 5.0%	246.03 5.0%
Total Sales Tax	\$ 265.41	274.35	270.60	298.95	328.99	343.71	361.16	\$ 1,712.31

Note: ATD II sales tax growth % shown above in FY 2027 is higher than 4% due to ATD II sales tax beginning in January 2026 (taxes shown for FY 2026 are for a partial year).



VIA Metropolitan Transit Reserve Balances (\$ Millions)

	Actual 2024	Budget 2025	Estimated 2025	Forecast				Total 2025 - 2030 Change
				2026	2027	2028	2029	2030
Reserve Ending Balances								
Bond Debt Service Fund	\$ 6.36	5.77	17.47	17.47	17.47	17.47	17.47	17.47
TxDOT Grant Funds	12.73	8.88	8.42	5.92	3.42	1.42	-	-
Stabilization Fund	43.15	43.15	50.57	52.17	52.68	55.49	58.69	61.33
Working Capital	43.15	43.15	50.57	52.17	52.68	55.49	58.69	61.33
Retainage	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
KSAM Reserve	177.12	177.12	133.27	84.00	-	-	-	-
Restricted Cash	233.17	233.17	229.84	107.95	44.89	-	-	-
Capital Grant Local Share	111.23	111.23	111.23	95.12	74.56	47.25	15.87	-
Unrestricted Cash Reserve	74.09	46.11	62.70	164.97	133.07	83.94	5.64	15.64
Total	\$ 701.04	668.61	664.10	579.80	378.80	261.10	156.40	155.80
Change in Reserves	\$ 260.22	(32.43)	(36.94)	(84.30)	(201.01)	(117.70)	(104.70)	(0.59)
								\$ (508.30)



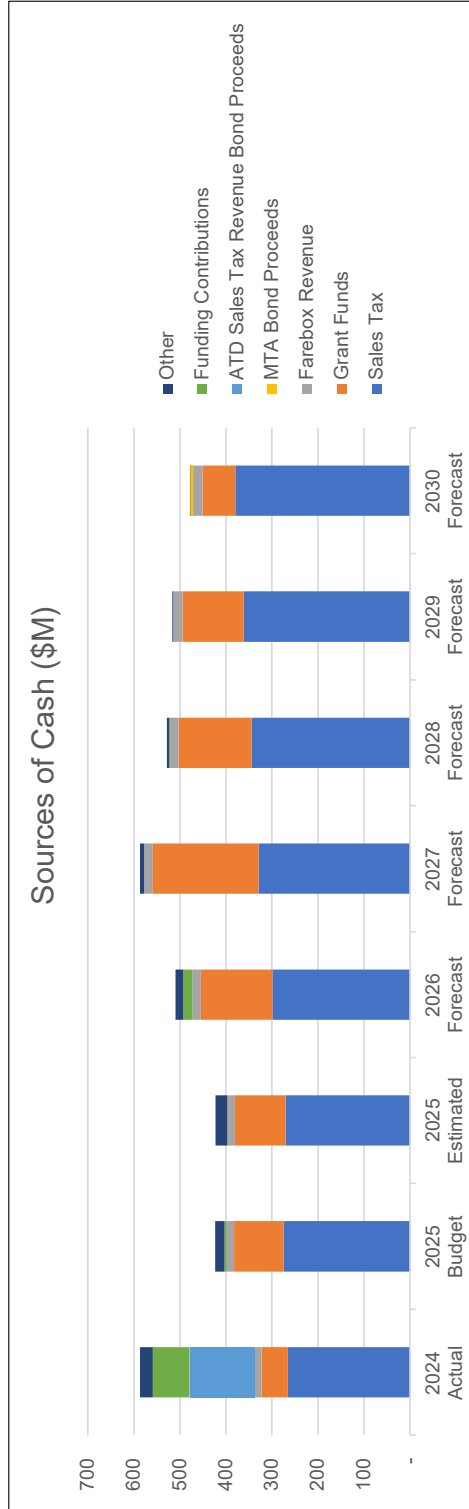
**VIA Metropolitan Transit
Statement of Cash Flows
(\$ Millions)**

	Actual 2024	Budget 2025	Estimated 2025	Forecast					
				2026	2027	2028	2029	2030	Total
<u>Cash Flows from Operating Activities</u>									
Farebox Revenue	\$ 15.45	15.92	16.38	17.97	18.58	19.12	19.97	20.82	\$ 96.46
Other Operating Revenue	1.03	1.11	1.11	1.13	1.15	1.18	1.20	1.22	5.88
Operating Expenses	(259.29)	(307.63)	(299.48)	(317.40)	(320.44)	(337.56)	(357.08)	(373.09)	(1,705.57)
Net Cash Used in Operating Activities	(242.81)	(290.60)	(282.00)	(298.30)	(300.71)	(317.26)	(335.91)	(351.05)	(1,603.23)
<u>Cash Flows from Non-Capital Financing Activities</u>									
Sales Taxes: MTA	216.77	223.72	221.22	221.24	227.29	237.53	249.66	262.42	1,198.14
Sales Taxes: ATD I	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Sales Tax Pymnts to CoSA, TxDOT, BxR Co.	(48.64)	(50.64)	(49.38)	(22.11)	-	-	-	-	(22.11)
Sales Taxes: ATD II	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Grant Revenue	50.94	63.91	63.10	60.56	51.76	52.19	49.40	50.41	264.32
Bexar County Funding	-	-	-	-	-	2.00	-	-	2.00
Other	-	-	-	-	-	-	-	-	-
Net Cash Provided by Non-Capital Financing Activities	316.35	338.26	333.70	359.51	380.75	397.90	410.56	429.91	1,978.63
<u>Cash Flows from Capital and Related Fin. Activities</u>									
Capital Grant Funds	6.16	43.77	46.80	95.20	178.46	106.47	83.78	20.35	484.26
Purchase of Capital Assets	(38.03)	(128.34)	(109.55)	(235.23)	(401.35)	(232.26)	(183.21)	(49.55)	(1,101.60)
Sales of PP&E	0.46	-	-	-	-	-	-	-	-
City of San Antonio Funding	-	5.00	-	-	-	-	-	-	-
Bexar County Funding	80.00	-	-	20.50	-	-	-	-	20.50
Bond Proceeds	-	-	-	-	-	-	-	6.20	6.20
Costs of Debt Issuance	-	-	(5.86)	-	-	-	-	(0.13)	(0.13)
Debt-Related Transaction Fee	-	(0.70)	-	-	-	-	-	-	-
Debt Service	(14.64)	(15.22)	(18.43)	(19.01)	(20.56)	(24.59)	(24.59)	(14.17)	(102.92)
Lease Payments	(15.95)	(19.49)	(20.68)	(19.64)	(23.76)	(24.59)	(25.45)	(26.34)	(119.78)
SBITA Payments	(0.58)	(0.68)	(0.96)	(2.07)	(2.14)	(2.21)	(2.29)	(2.37)	(11.08)
Interest Income from Leases	-	0.13	-	-	-	-	-	-	-
ATD Bond Proceeds	140.70	-	-	-	-	-	-	-	-
Other	3.02	0.01	(4.88)	(0.84)	(19.36)	(24.53)	(28.25)	(13.07)	(86.05)
Net Cash Used in Capital and Related Fin. Activities	161.15	(115.52)	(113.55)	(161.09)	(288.71)	(201.71)	(180.01)	(79.08)	(910.60)
<u>Cash Flows from Investing Activities</u>									
Sale of Investment Securities (*)	-	-	-	-	-	-	-	-	-
Purchase of Investment Securities (*)	-	-	-	-	-	-	-	-	-
Investment Income	25.52	19.40	24.90	15.58	7.66	3.37	0.66	(0.37)	26.90
Net Cash Provided by Investing Activities	25.52	19.40	24.90	15.58	7.66	3.37	0.66	(0.37)	26.90
Total Change in Cash	260.22	(48.46)	(36.95)	(84.30)	(201.01)	(117.70)	(104.70)	(0.59)	(508.30)
<u>Total Change in Cash, Cash Equivalents, and Investments</u>									
Change in Cash	260.22	(48.46)	(36.95)	(84.30)	(201.01)	(117.70)	(104.70)	(0.59)	(508.30)
Incr./(Decr.) in U.S. Agency Secs Excl. FMV Change	-	-	-	-	-	-	-	-	-
Incr./(Decr.) in FMV of Investments	-	-	-	-	-	-	-	-	-
Amortized Discount Change on Investments	-	-	-	-	-	-	-	-	-
Total Change (= Net Change in Reserves)	260.22	(48.46)	(36.95)	(84.30)	(201.01)	(117.70)	(104.70)	(0.59)	(508.30)
Beginning Reserves	440.82	701.04	701.04	664.10	579.80	378.80	261.10	156.40	
Ending Reserves	701.04	653.20	664.10	579.80	378.80	261.10	156.40	155.80	
Change in Reserves	260.22	(47.84)	(36.94)	(84.30)	(201.01)	(117.70)	(104.70)	(0.59)	
<u>Total Sources and Uses of Funds</u>									
Total Sources of Funds	585.69	423.59	422.89	509.89	586.60	528.04	516.17	478.13	2,618.83
Total Uses of Funds	(325.47)	(472.05)	(459.84)	(594.19)	(787.61)	(645.74)	(620.87)	(478.72)	(3,127.13)
Incr./(Decr.) in FMV of Investments	-	-	-	-	-	-	-	-	-
Amortized Discount Change on Investments	-	-	-	-	-	-	-	-	-
Total Net Change in Reserves	\$ 260.22	(48.46)	(36.95)	(84.30)	(201.01)	(117.70)	(104.70)	(0.59)	\$ (508.30)

(*) For budget and estimated/forecasted figures, assumed that purchases and sales will net to zero.

VIA Metropolitan Transit Sources of Cash (\$ Millions)

Sources of Cash	Actual 2024	Budget 2025	Estimated 2025	Forecast					Total
				2026	2027	2028	2029	2030	
Sales Tax	\$ 265.41	274.35	270.60	298.95	328.99	343.71	361.16	379.50	\$ 1,712.31
Grant Funds	57.10	107.68	109.90	155.76	230.22	158.66	133.18	70.76	748.58
Farebox Revenue	15.45	15.92	16.38	17.97	18.58	19.12	19.97	20.82	96.46
MTA Bond Proceeds	-	-	-	-	-	-	-	6.20	6.20
ATD Sales Tax Revenue Bond Proceeds	140.70	-	-	-	-	-	-	-	-
Funding Contributions	80.00	5.00	-	20.50	-	2.00	-	-	22.50
Other	27.78	20.64	26.01	16.71	8.81	4.55	1.86	0.85	32.78
Total	\$ 586.45	423.59	422.89	509.89	586.60	528.04	516.17	478.13	\$ 2,618.83

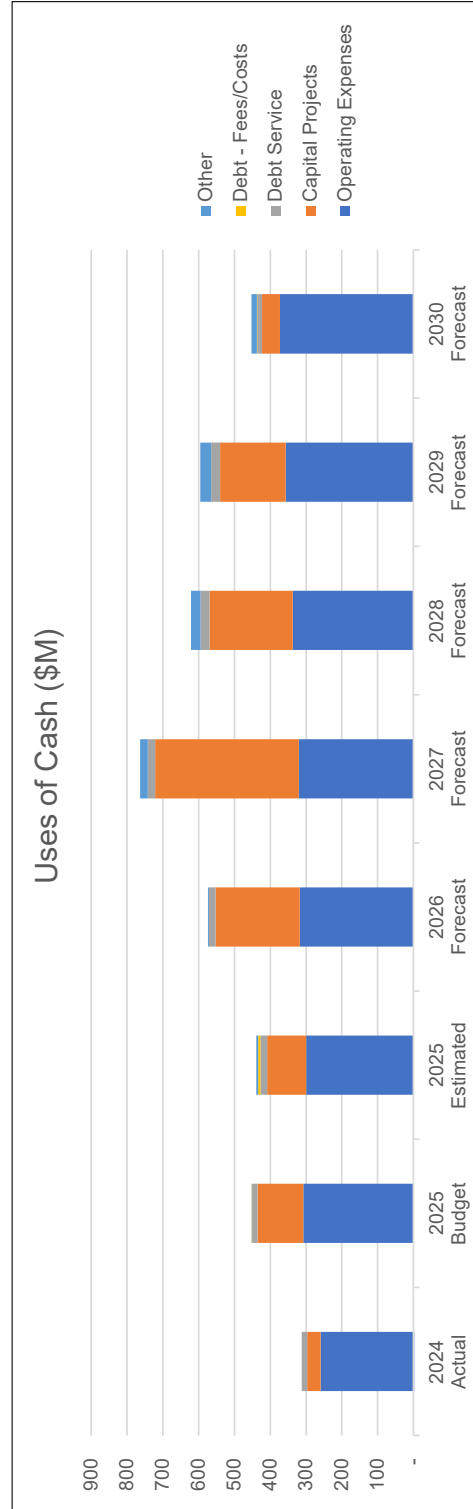


VIA Metropolitan Transit

Uses of Cash, and Net Reserves Change

(\$ Millions)

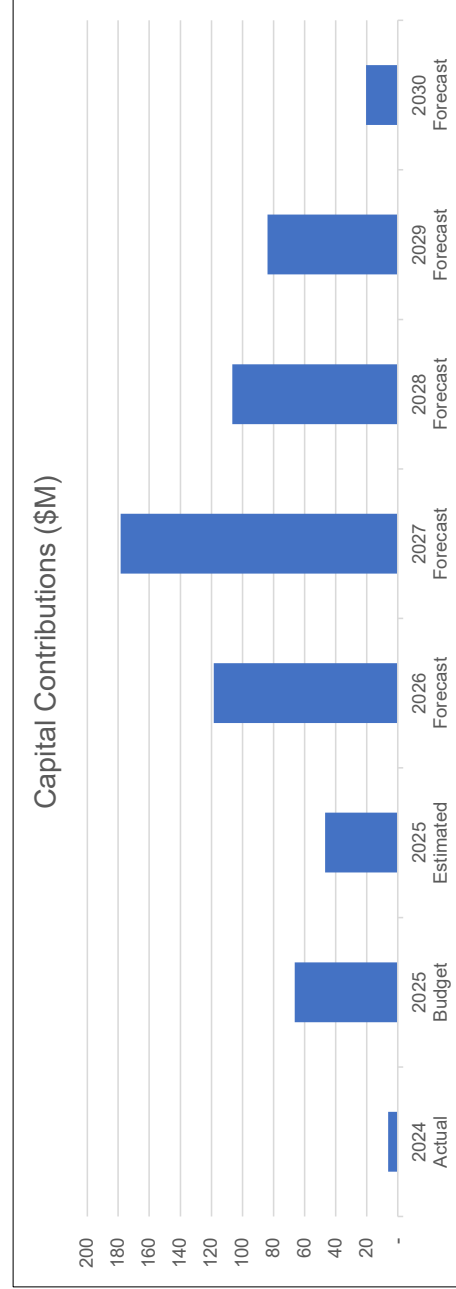
Uses of Cash	Actual 2024	Budget 2025	Estimated 2025	Forecast					Total
				2026	2027	2028	2029	2030	
\$	259.29	307.63	299.48	317.40	320.44	337.56	357.08	373.09	\$ 1,705.57
Operating Expenses	38.03	128.34	109.55	235.23	401.35	232.26	183.21	49.55	1,101.60
Capital Projects	14.64	15.22	18.43	19.01	20.56	24.59	24.59	14.17	102.92
Debt Service	-	0.70	5.86	-	-	-	-	0.13	0.13
Debt - Fees/Costs	15.95	19.49	20.68	19.64	23.76	24.59	25.45	26.34	119.78
Lease Payments	(2.44)	0.67	5.84	2.91	21.50	26.74	30.54	15.44	97.13
Other	325.47	472.05	459.84	594.19	787.61	645.74	620.87	478.72	3,127.13
Total									
Net Reserves Change									
Total Sources of Funds	585.69	423.59	422.89	509.89	586.60	528.04	516.17	478.13	2,618.83
Total Uses of Funds	(325.47)	(472.05)	(459.84)	(594.19)	(787.61)	(645.74)	(620.87)	(478.72)	(3,127.13)
Total (Reserves Change)	260.22	(48.46)	(36.95)	(84.30)	(201.01)	(117.70)	(104.70)	(0.59)	(508.30)
Total Uses & Reserves Change									
\$	585.69	423.59	422.89	509.89	586.60	528.04	516.17	478.13	\$ 2,618.83



VIA Metropolitan Transit Capital Contributions (\$ Millions)

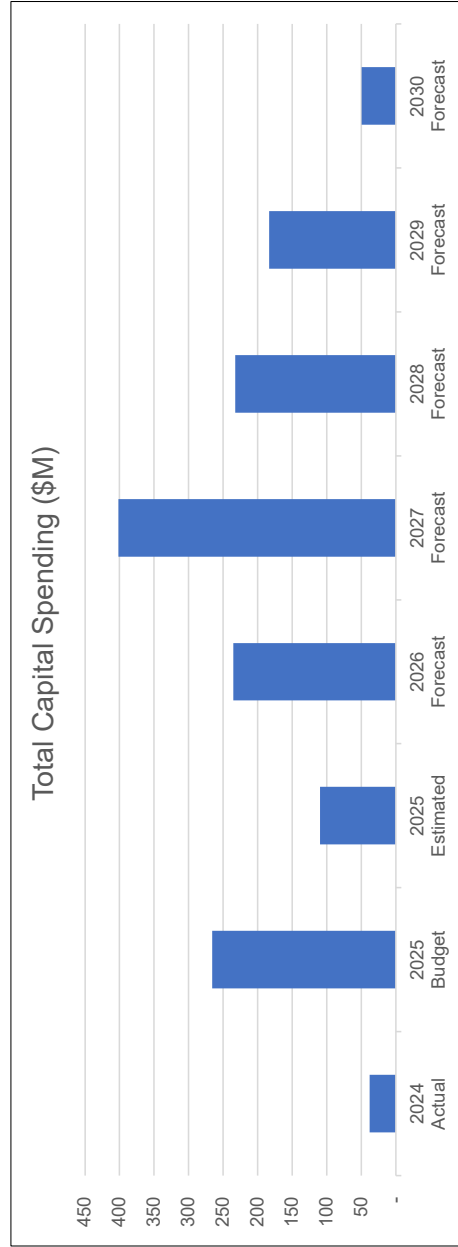
	Actual 2024	Budget 2025	Estimated 2025	2026	2027	Forecast 2028	2029	2030	Total
Capital Contributions									
MPO FY23-27 Call for Projects - Capital	\$ -	12.45	-	12.45	18.19	-	-	-	\$ 30.64
Section 5307 for Capital	-	-	-	1.27	0.46	-	-	-	1.73
Section 5339 Grant	-	-	-	-	8.15	8.47	4.37	4.40	25.39
Section 5339 Grant Carryover	0.45	13.33	7.33	3.74	0.30	2.29	7.22	2.49	16.04
No-Low Grant	-	3.19	9.19	-	-	-	-	-	-
Bexar County Grant	-	-	-	20.50	-	-	-	-	20.50
CMAQ Funds - Capital	5.49	-	-	-	-	-	-	-	-
TCEQ Grant	-	-	0.11	-	-	-	-	-	-
TxDOT (UTP)	-	3.30	-	-	-	-	-	-	-
Capital Investment Grant - ART N/S	-	33.45	29.63	80.44	117.09	37.78	-	-	235.31
Capital Investment Grant - ART EW	-	-	-	-	34.27	45.51	52.30	10.77	142.85
Capital Investment Grant - 2nd O&M Facility	-	-	-	-	-	12.42	19.90	2.68	35.00
Carryover Grant Funds	-	0.56	0.56	-	-	-	-	-	-
Other	0.22	0.11	-	-	-	-	-	-	-
Total Capital Contributions	\$ 6.16	66.39	46.82	118.40	178.46	106.47	83.79	20.34	\$ 507.46

Note: This schedule details contributed capital, which is FTA and other grant funds used for capital projects.



VIA Metropolitan Transit Capital Spending Summary (\$ Millions)

	Actual 2024	Budget 2025	Estimated 2025	2026	2027	Forecast 2028	2029	2030	Total
\$	9.53	31.57	9.79	24.82	48.56	23.78	22.84	6.07	\$ 126.07
Revenue Vehicles	4.39	4.13	3.61	1.48	1.46	-	-	-	2.94
Service Vehicles	4.85	19.10	10.67	11.60	4.66	0.65	0.65	0.65	18.21
Passenger Facilities	1.23	26.55	5.69	14.16	10.24	7.50	7.50	-	39.40
Operational Facilities	0.09	1.66	1.16	0.20	-	-	-	-	0.20
Administrative Facilities	0.47	3.04	0.67	1.16	0.85	-	-	-	2.01
Maintenance Tools & Equipment	2.55	10.77	10.17	3.28	3.15	2.48	2.39	2.36	13.66
Replacement Components for Rev Vehicles	3.16	3.07	2.03	5.17	0.15	0.15	0.15	0.15	5.77
Computer Hardware/Software	11.75	154.01	65.76	124.99	210.22	67.83	-	-	403.04
ART N/S Corridor	0.00	-	-	26.98	68.54	91.01	104.61	12.66	303.80
ART E/W Corridor	-	12.00	-	-	17.03	17.74	28.43	23.15	86.35
2nd Maintenance Facility	-	-	-	-	36.49	21.11	16.66	4.51	100.17
Contingency	-	-	-	21.40	401.35	232.25	183.23	49.55	\$ 1,101.62
Total Capital Spending	\$ 38.03	265.92	109.55	235.24	401.35	232.25	183.23	49.55	\$ 1,101.62



**VIA Metropolitan Transit
Service Hours and Passengers**

	Actual 2024	Budget 2025	Estimated 2025	Forecast					
				2026	2027	2028	2029	2030	Total
Hours									
Bus									
Line - MTA	1,166,714	1,223,623	1,235,490	1,341,533	1,447,222	1,450,438	1,486,252	1,534,827	7,260,272
Line - ATD I	308,779	317,336	303,274	356,467	391,596	389,256	387,715	391,369	1,916,404
Line - ATD II	-	-	-	-	-	38,787	60,669	92,610	192,067
Disaster Relief	-	-	11	40	40	40	40	40	200
Special Events	6,549	7,775	9,123	8,620	8,620	8,620	9,720	8,620	44,200
Promotional	626	220	281	380	380	380	380	380	1,900
Subtotal	1,482,668	1,548,954	1,548,179	1,707,041	1,847,858	1,887,522	1,944,777	2,027,846	9,415,043
Van									
Directly Provided	266,705	280,172	280,065	285,624	287,969	289,453	290,205	292,540	1,445,792
Purchased	392,600	388,633	452,945	457,201	456,913	461,372	464,402	468,140	2,308,028
Will Call Taxi	2,701	2,327	1,840	1,870	1,870	1,870	1,870	1,870	9,350
Taxi Subsidy	2,483	2,312	2,419	2,548	2,548	2,548	2,548	2,548	12,740
Taxi ADA	3,328	1,203	3,908	4,082	4,082	4,082	4,082	4,082	20,410
Subtotal	667,817	674,647	741,177	751,326	753,382	759,325	763,107	769,180	3,796,321
VIA Link									
VIA Link - MTA	135,101	190,979	188,109	215,719	48,422	49,909	51,157	52,693	417,901
VIA Link - ATD	-	-	-	-	193,161	220,822	226,900	232,112	872,995
Subtotal	135,101	190,979	188,109	215,719	241,584	270,731	278,057	284,805	1,290,895
Total	2,285,586	2,414,580	2,477,465	2,674,086	2,842,823	2,917,579	2,985,941	3,081,831	14,502,259
Passengers									
Bus									
Line - MTA	22,252,469	22,141,540	22,070,988	24,421,006	25,246,875	24,936,361	25,582,613	26,296,657	126,483,512
Line - ATD I	6,722,356	7,197,229	7,047,337	6,656,072	6,989,071	7,117,124	7,537,632	7,680,489	35,980,388
Line - ATD II	-	-	-	-	-	-	995,980	1,575,466	2,400,049
Special Events	77,638	89,501	106,028	101,666	101,670	101,670	113,460	101,670	520,136
Subtotal	29,052,463	29,428,270	29,224,353	31,178,744	32,337,616	33,151,135	34,809,171	36,478,865	167,955,531
Van									
Directly Provided	441,201	465,085	472,056	479,849	483,788	486,282	487,545	491,468	2,428,932
Purchased	544,694	591,926	615,744	618,896	619,041	625,093	629,199	634,262	3,126,491
Will Call Taxi	6,758	6,226	4,352	4,452	4,452	4,452	4,452	4,452	22,260
Taxi Subsidy	14,172	13,579	13,551	14,326	14,326	14,326	14,326	14,326	71,630
Taxi ADA	5,767	2,423	7,527	7,842	7,842	7,842	7,842	7,842	39,210
Subtotal	1,012,592	1,079,239	1,113,230	1,125,365	1,129,449	1,137,995	1,143,364	1,152,350	5,688,523
VIA Link									
VIA Link - MTA	440,791	613,969	601,553	664,390	-	-	-	-	664,390
VIA Link - ATD	-	-	-	-	729,731	772,730	795,544	800,292	3,098,296
Subtotal	440,791	613,969	601,553	664,390	729,731	772,730	795,544	800,292	3,762,686
Total	30,505,846	31,121,478	30,939,136	32,968,498	34,196,796	35,061,860	36,748,079	38,431,507	177,406,739

**VIA Metropolitan Transit
Bond Issuances and Debt Service
(\$ Millions)**

OUTSTANDING BONDS

Description	Issuing Entity	Bond Term (Years)	Projected Bonds Payable	Use of Funds
			as of 9/30/25	
			(\$M)	
Projected Bonds Outstanding as of 9/30/25				
2017 Contractual Obligation Bonds	MTA	12	36.90	Revenue vehicles: buses
2020 Farebox Revenue Refunding Bonds	MTA	18	26.70	Refunding bonds
2020 ATD Sales Tax Refunding Bonds	ATD	18	21.90	Refunding bonds
2024 ATD Sales Tax Refunding Bonds	ATD	30	143.43	
Total			228.93	
Additional Bonds Projected to be Issued in FY26-30			Par Amount (\$M)	
2030 Contractual Obligations Bonds	MTA	18.00	6.20	

DEBT SERVICE

Description	2025	2026	2027	2028	2029	2030
2017 Contractual Obligation Bonds - Buses	10.34	10.42	10.42	10.42	10.42	-
2020 Farebox Revenue Refunding Bonds	1.01	1.01	2.56	2.56	2.56	2.56
2020 ATD Sales Tax Refunding Bonds	0.83	0.83	0.83	2.21	2.21	2.21
2024 ATD Sales Tax Rvenue Bonds	6.25	6.75	6.75	9.40	9.40	9.40
Total	<u>18.43</u>	<u>19.01</u>	<u>20.56</u>	<u>24.59</u>	<u>24.59</u>	<u>14.17</u>

Note: On new bonds, assumed first payment is made in year following debt issuance.

ATD FIVE-YEAR FINANCIAL PLAN

The ATD's Five-Year Financial Plan is summarized on the following schedules (in the order as outlined): Condensed Statement of Revenues and Expenses; Operating Revenue; Operating Expenses; Net Non-Operating Revenue/(Expenses); Cash and Reserves Summary; Reserve Changes and Balances; Statement of Cash Flows; Sources of Cash; Uses of Cash and Net Reserves Change; Operating Revenue; Operating Expenses Non-Operating Revenue/(Expense); Sales Tax Revenue; Stabilization Fund and Working Capital Reserves; and, Service Hours and Passengers. Key observations from these schedules are noted below:

Schedule 1: Condensed Statement of Revenues and Expenses. This schedule shows that the ATD has an estimated total of \$18.8M in operating revenue over the next five years, \$353.7M in operating expenses, and \$449.0M in net non-operating revenue. This results in net income (before depreciation, amortization and capital contributions) of \$114.1M.

Schedule 2: Operating Revenue. The ATD is projected to have \$18.8M of total operating revenue in the five-year plan, with 97% of that coming from bus service. The ART North/South Rapid line has revenue beginning in FY 2028.

Schedule 3: Operating Expenses. The ATD's operating expenses are projected to total \$353.7M in the five-year plan, with bus expenses accounting for \$313.9M (88.7%) of that total. VIA Link, the 2nd O&M facility, vanpool, and business development expenses make up the remaining 11.3%.

Schedule 4: Non-Operating Revenue/(Expense). The ATD's net non-operating revenue/(expense) is projected to total \$449.0M in the five-year plan, growing from a forecast of \$42.8M in FY 2025 to \$100.1M in FY 2030. ATD Sales Tax I (existing ATD sales tax) is the largest component of non-operating revenue. That tax is projected to grow at an average rate of 3.5%/year, with the annual growth rate ranging from 1.1% to 5.0%. The ATD Sales Tax II line reflects the reallocated 1/8-cent ATD sales tax that begins going to VIA in January 2026. Investment income totals \$4.8M over the five-year period. The ATD bond interest shown reflects interest on the Series 2020 refunding bonds and the ATD's Series 2024 bonds.

Schedule 5: Sales Tax. The ATD's sales tax revenue is projected to total \$514.2M in the five-year plan. The total ATD-VIA line reflects VIA's 50% share of the 1/4-cent ATD sales tax, plus the 1/8-cent ATD II sales tax. The other 50% of the ATD I sales tax is currently being split by the City of San Antonio and Bexar County.

Schedule 6: Cash and Reserves Balances. The expected decrease of \$244.6M over the next five years is primarily attributed to spending on the KSAM capital program. The Stabilization Fund and Working Capital reserve each increase by \$3.6M over the five-year planning horizon, keeping those reserves at Board policy level.

Schedule 7: Statement of Cash Flows. This statement shows that the ATD’s projected cash flow over the next five-year plan horizon is as follows (in \$M):

<u>Net Cash Generated/(Used)</u>	<u>Amount (\$M)</u>
Operating Activities	\$(334.9)
Non-Capital Financing Activities	516.2
Capital and Related Financing Activities	(430.7)
Investing Activities	4.8
Net Change in Cash	<u>\$(244.6)</u>

Operating activities include operating revenue (ATD farebox revenue) and operating expenses. Non-capital financing activities include sales taxes and intergovernmental contributions used to help cover operating expenses. Capital and related financing activities include the following: purchase of capital assets; bond proceeds, bond refunds, debt service and intergovernmental capital contributions. Although the ATD does not own any capital assets, it has helped purchase some assets (through the ATD’s 2014 bond issue) that are on the MTA’s ledger. Also, the ATD sales tax revenue bonds issued in 2024 will be used to help fund Advanced Rapid Transit (ART) Green Line Project asset purchases, which will reside on the MTA’s ledger.

Schedule 7A: Sources of Cash. The ATD’s sources of cash total \$1.103B over the next five years. The largest source of funds in FY 2026-2030 is ATD sales tax, which accounts for \$514.2M (this is the net amount to VIA, after passing a portion of ATD I sales taxes to the City of San Antonio and Bexar County). The sales tax total of \$514.2M is comprised of \$268.2M of ATD I sales tax receipts, and \$246.0M of ATD II sales tax receipts. The ATD II sales tax starts in January 2026. Grant funds are the next largest source of cash, totaling \$431.2M, followed by Interfund transfers from MTA \$82.6M and funding contributions, which total \$22.5M. This funding contribution total consists of \$22.5M from Bexar County for the ATD Silver Line Project. Farebox revenue totals \$18.8M. “Other” sources of cash total \$34.2M.

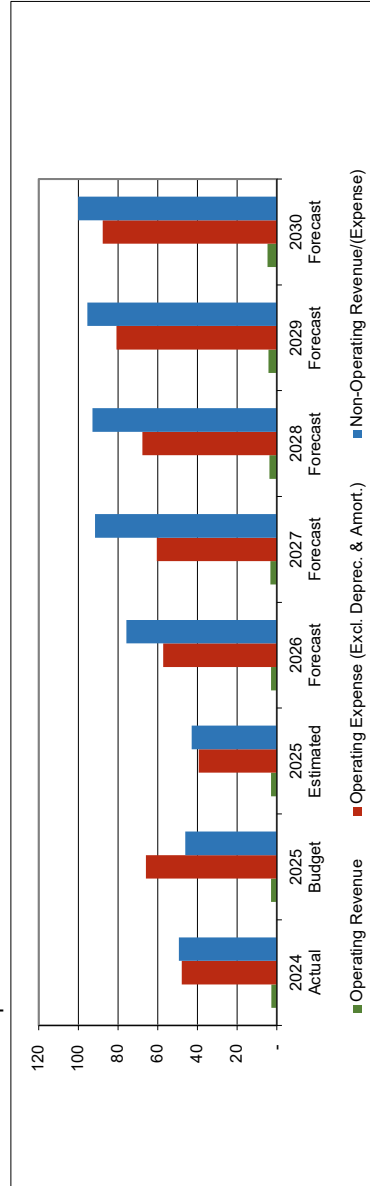
Schedule 7B: Uses of Cash and Net Reserves Change. The ATD’s uses of cash total \$1.348B over the next five years. The largest use of cash is for capital projects (\$942.7M), as the ATD will transfer CIG grant funds, other federal grant funds (for the 2nd O&M facility), bond proceeds, and other local funds to the MTA to cover KSAM capital expenditures. The ATD cannot own any assets. The next largest use of funds is for operating expenses, which account for \$353.7M of the total, and debt service, which accounts for \$50.0M of the total. The net reserves change section shows that reserves decrease by (\$244.6M), as uses of funds (\$1.348B) exceeds sources \$1.103B. Total uses of cash plus the net reserves change equals total sources of cash.

Schedule 8: Service Hours and Passengers. Projected FY 2030 ridership reflects an increase of 52.4% over FY 2025 forecasted ridership, growing from 7.05 million to 10.74 million. The projected ATD bus transportation service to be provided for FY 2026-2030 totals 2.98 million hours.

Advanced Transportation District
Condensed Statement of Revenues and Expenses
(\$ Millions)

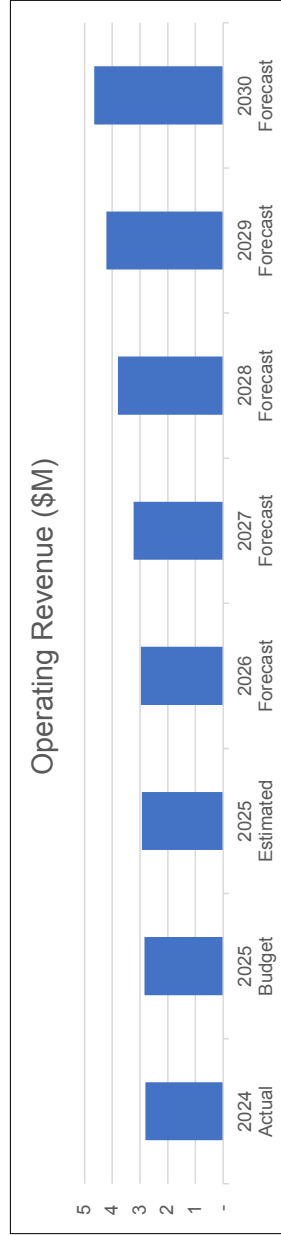
	Actual 2024	Budget 2025	Estimated 2025	2026	2027	2028	2029	2030	Total
Operating Revenues									
Total Operating Revenues	\$ 2.81	2.84	2.93	2.96	3.23	3.79	4.21	4.65	\$ 18.84
Operating Expenses									
Total Operating Expenses	47.84	65.87	39.30	57.20	60.47	67.64	80.75	87.67	353.73
Non-Operating Revenue/(Expense)									
Sales Tax	48.64	50.64	49.38	77.71	101.70	106.18	111.50	117.08	514.17
Investment Income	3.16	2.00	-	4.83	-	-	-	-	4.83
Debt - Interest Exp., Issuance Costs and Fees	(2.43)	(6.54)	(6.54)	(6.81)	(6.80)	(7.01)	(6.85)	(6.68)	(34.15)
Other	-	-	-	-	(3.29)	(6.42)	(9.29)	(10.27)	(29.27)
Total Non-Operating Revenue/(Expense)	49.37	46.10	42.84	75.73	91.61	92.75	95.36	100.13	455.58
NI before Depreciation, Amortization, and Capital Contributions	\$ 4.34	(16.94)	6.47	21.49	34.37	28.90	18.82	17.11	\$ 120.69

Note: Operating expenses shown are before depreciation and amortization.



Advanced Transportation District Operating Revenue (\$ Millions)

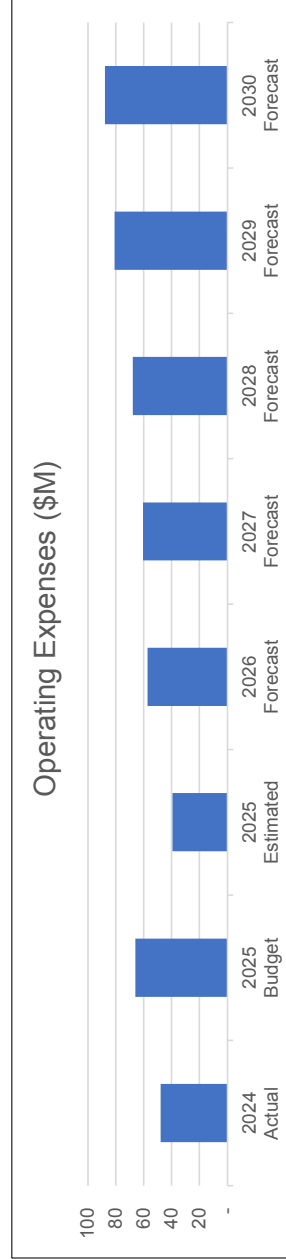
	Actual 2024	Budget 2025	Estimated 2025	2026	2027	2028	2029	2030	Total
Line - ATD	\$ 2.81	2.84	2.93	2.96	3.12	3.17	3.34	3.39	\$ 15.98
ART N/S - Rapid	-	-	-	-	-	0.49	0.74	1.13	2.36
ART E/W - Rapid	-	-	-	-	-	-	-	-	-
Subtotal Bus Revenue	2.81	2.84	2.93	2.96	3.12	3.66	4.08	4.52	18.34
VIA Link - ATD	-	-	-	-	0.11	0.13	0.13	0.13	0.50
Total Operating Revenues	\$ 2.81	2.84	2.93	2.96	3.23	3.79	4.21	4.65	\$ 18.84



**Advanced Transportation District
Operating Expenses
(\$ Millions)**

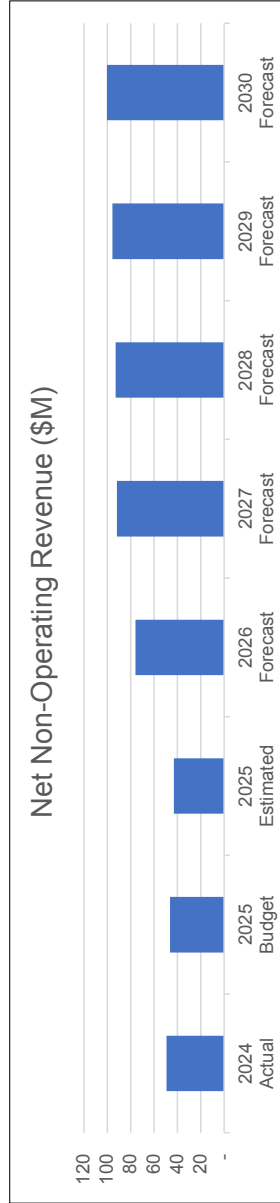
	Actual 2024	Budget 2025	Estimated 2025	Forecast					Total
				2026	2027	2028	2029	2030	
Line - ATD	\$ 42.50	55.76	30.37	53.56	52.32	53.11	59.41	61.40	\$ 279.80
ART N/S - ATD	-	-	-	-	-	5.87	12.20	12.26	30.33
ART EW - ATD	-	-	-	-	-	-	-	3.74	3.74
Subtotal Bus Expenses	42.50	55.76	30.37	53.56	52.32	58.98	71.61	77.40	313.87
VIA Link - ATD	-	-	-	-	3.12	3.53	3.84	3.86	14.35
VIA Link - ATD Innovation Zones	-	-	-	-	0.74	0.72	0.76	0.77	2.99
2nd O&M Facility - ATD	-	-	-	-	-	-	-	1.08	1.08
Vanpool - ATD	0.51	1.13	0.97	1.10	1.20	1.23	1.26	1.27	6.06
Business Development/Real Estate - ATD	4.82	8.98	7.96	2.54	3.09	3.18	3.28	3.29	15.38
Other	-	-	-	-	-	-	-	-	-
Total Operating Expenses	\$ 47.84	65.87	39.30	57.20	60.47	67.64	80.75	87.67	\$ 353.73

Note: Operating expenses shown are before depreciation and amortization.



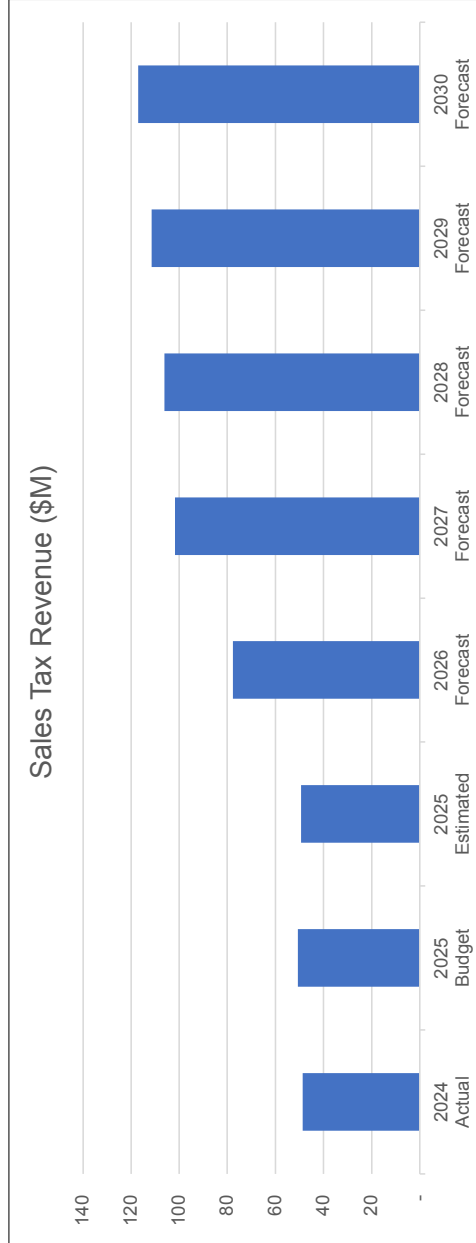
**Advanced Transportation District
Non-Operating Revenue/(Expense)
(\$ Millions)**

	Actual 2024	Budget 2025	Estimated 2025	2026	2027	2028	2029	2030	Total
Sales Tax - ATD I - VIA's Share	\$ 48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	\$ 268.14
Sales Tax - ATD II CoSA & Bexar County - Out	(48.64)	(50.64)	(49.38)	(22.11)	-	-	-	-	(22.11)
Sales Tax - ATD II	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Investment Income - ATD	3.16	2.00	-	4.83	-	-	-	-	4.83
Bond Interest Expense - ATD	(2.43)	(6.54)	(6.54)	(6.81)	(6.80)	(7.01)	(6.85)	(6.68)	(34.15)
Debt - Cost of Issuance	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(3.29)	(6.42)	(9.29)	(10.27)	(29.27)
	\$ 49.37	46.10	42.84	75.73	91.61	92.75	95.36	100.13	\$ 455.58



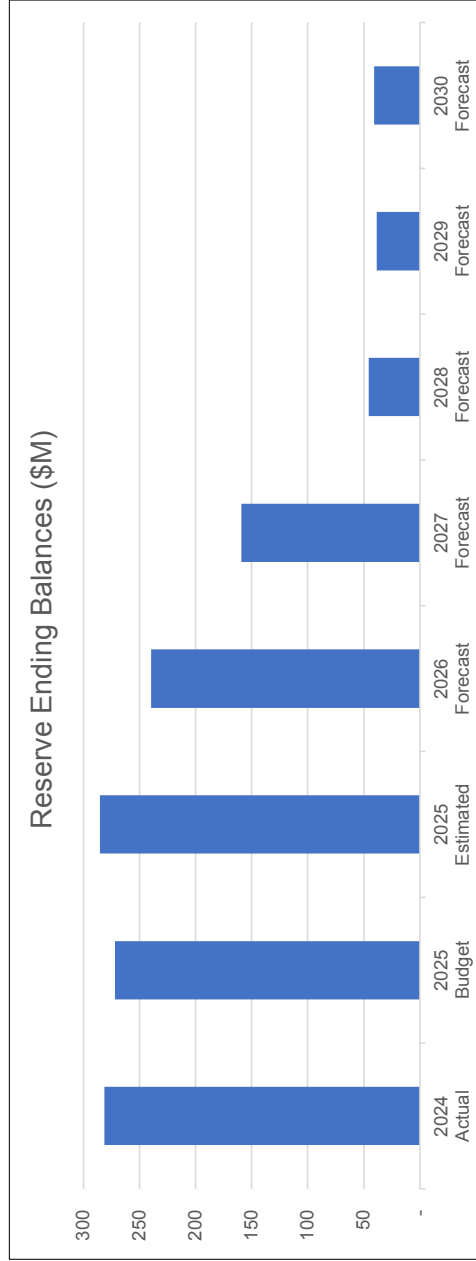
Advanced Transportation District Sales Tax Revenue (\$ Millions)

	Actual 2024	Budget 2025	Estimated 2025	2026	2027	Forecast 2028	2029	2030	Total
Sales Tax I - ATD	\$ 48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	\$ 268.14
Sales Tax II to CoSA & Bexar County	(48.64)	(50.64)	(49.38)	(22.11)	-	-	-	-	(22.11)
Sales Tax II - ATD	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Sales Tax - ATD-VIA	\$ 48.64	50.64	49.38	77.71	101.70	106.18	111.50	117.08	\$ 514.17
% Growth	-1.2%	4.1%	-2.5%	57.4%	30.9%	4.4%	5.0%	5.0%	



Advanced Transportation District Reserve Balances (\$ Millions)

	Actual 2024	Budget 2025	Estimated 2025	2026	2027	Forecast 2028	2029	2030	Total 2025 - 2030 Change
Reserve Ending Balances									
Bond Debt Service Fund	\$ 0.37	0.37	11.85	11.85	11.85	11.85	11.85	11.85	\$ -
Stabilization Fund	7.72	7.72	10.81	9.40	9.94	11.12	13.27	14.41	3.60
Working Capital	7.72	7.72	10.81	9.40	9.94	11.12	13.27	14.41	3.60
Restricted Cash	233.17	233.17	229.84	192.34	127.39	11.61	-	-	(229.84)
Unrestricted Cash Reserve	32.32	23.01	21.98	16.59	-	-	-	-	(21.98)
Other	-	-	-	-	-	-	-	-	-
Total	\$ 281.30	271.99	285.28	239.58	159.11	45.69	38.39	40.67	\$ (244.62)
Change in Reserves	6.71	(9.31)	3.99	(45.71)	(80.46)	(113.42)	(7.31)	2.28	(244.62)



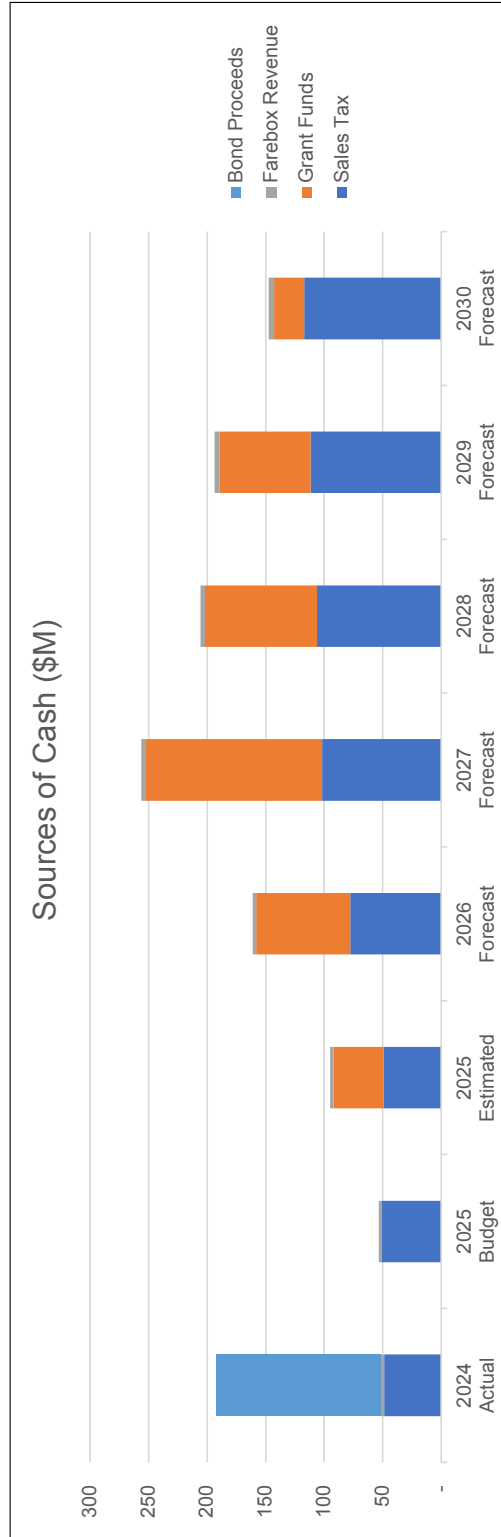
**Advanced Transportation District
Statement of Cash Flows
(\$ Millions)**

	Actual 2024	Budget 2025	Estimated 2025	Forecast					
				2026	2027	2028	2029	2030	Total
<u>Cash Flows from Operating Activities</u>									
Farebox Revenue	\$ 2.81	2.84	2.93	2.96	3.23	3.79	4.21	4.65	\$ 18.84
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Operating Expenses	(47.84)	(65.87)	(62.58)	(57.20)	(60.46)	(67.64)	(80.75)	(87.66)	(353.71)
Net Cash Used in Operating Activities	(45.03)	(63.03)	(59.65)	(54.24)	(57.23)	(63.85)	(76.54)	(83.01)	(334.87)
<u>Cash Flows from Non-Capital Financing Activities</u>									
Sales Taxes: ATD I	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Sales Tax Pymnts to CoSA, TxDOT, Bxr Co.	(48.64)	(50.64)	(49.38)	(22.11)	-	-	-	-	(22.11)
Sales Taxes: ATD II	48.64	50.64	49.38	49.91	50.85	53.09	55.75	58.54	268.14
Bexar County Funding	-	-	-	-	-	2.00	-	-	2.00
Contributions: MyLink Program	-	-	-	-	-	-	-	-	-
Net Cash Provided by Non-Capital Financing Activities	48.64	50.64	49.38	77.71	101.70	108.18	111.50	117.08	516.17
<u>Cash Flows from Capital and Related Fin. Activities</u>									
Capital Grant Funds	-	-	42.48	80.44	151.36	95.70	77.87	25.82	431.19
Purchase of Capital Assets - KSAM	-	-	-	(167.16)	(325.37)	(194.23)	(146.33)	(39.40)	(872.49)
Bexar County Funding	80.00	-	-	20.50	-	-	-	-	20.50
Interfund Cash Transfer - Inflows	-	-	-	-	53.69	-	28.86	-	82.55
Interfund Cash Transfer - Outflows	-	-	-	-	-	(53.69)	-	(16.50)	(70.19)
CoSA Funding	-	5.00	-	-	-	-	-	-	-
Costs of Debt Issuance	-	-	(5.86)	6.56	-	-	-	-	6.56
Debt-Related Transaction Fee	-	(0.70)	-	-	-	-	-	-	-
Debt Service	12.46	(2.21)	(7.64)	(7.58)	(7.58)	(11.60)	(11.60)	(11.61)	(49.97)
Lease Payments	-	-	-	(0.32)	(0.33)	(0.34)	(0.35)	(0.37)	(1.72)
Bond Proceeds	140.70	-	-	-	-	-	-	-	-
Other	-	-	-	0.11	3.29	6.42	9.29	10.27	29.38
Net Cash Used in Capital and Related Fin. Activities	233.17	2.09	28.98	(67.45)	(124.94)	(157.75)	(42.27)	(31.78)	(424.19)
<u>Cash Flows from Investing Activities</u>									
Sale of Investment Securities (*)	49.72	-	-	-	-	-	-	-	-
Purchase of Investment Securities (*)	(56.41)	-	-	-	-	-	-	-	-
Investment Income	3.91	1.00	2.00	4.83	-	-	-	-	4.83
Net Cash Provided by Investing Activities	(2.78)	1.00	2.00	4.83	-	-	-	-	4.83
Total Change in Cash	234.00	(9.31)	20.71	(39.15)	(80.47)	(113.42)	(7.31)	2.28	(238.06)
<u>Total Change in Cash, Cash Equivalents, and Investments</u>									
Change in Cash	234.00	(9.31)	20.71	(39.15)	(80.47)	(113.42)	(7.31)	2.28	(238.06)
Incr./(Decr.) in U.S. Agency Secs Excl. FMV Change	6.69	-	-	-	-	-	-	-	-
Incr./(Decr.) in FMV of Investments	-	-	-	-	-	-	-	-	-
Total Change (= Net Change in Reserves)	240.69	(9.31)	20.71	(39.15)	(80.47)	(113.42)	(7.31)	2.28	(238.06)
Beginning Reserves	42.08	281.30	264.58	285.28	239.58	159.11	45.69	38.39	
Ending Reserve	281.30	271.99	285.28	239.58	159.11	45.69	38.39	40.67	
Change in Reserves	239.22	(9.31)	20.71	(45.71)	(80.46)	(113.42)	(7.31)	2.28	
<u>Total Sources and Uses of Funds</u>									
Total Sources of Funds	276.06	59.47	96.79	186.55	313.27	214.09	231.73	157.82	1,103.46
Total Uses of Funds	(35.37)	(68.78)	(76.08)	(225.71)	(393.74)	(327.51)	(239.04)	(155.54)	(1,341.52)
Incr./(Decr.) in FMV of Investments	-	-	-	-	-	-	-	-	-
Total Net Change in Reserves	\$ 240.69	(9.31)	20.71	(39.15)	(80.47)	(113.42)	(7.31)	2.28	\$ (238.06)

(*) For budget and estimated/forecasted figures, assumed that purchases and sales will net to zero.

Advanced Transportation District Sources of Cash (\$ Millions)

<u>Sources of Cash</u>	Actual 2024	Budget 2025	Estimated 2025	Forecast					Total
				2026	2027	2028	2029	2030	
Sales Tax	\$ 48.64	50.64	49.38	77.71	101.70	106.18	111.50	117.08	\$ 514.17
Grant Funds	-	-	42.48	80.44	151.36	95.70	77.87	25.82	431.19
Farebox Revenue	2.81	2.84	2.93	2.96	3.23	3.79	4.21	4.65	18.84
Interfund Cash Transfer	-	-	-	-	53.69	-	28.86	-	82.55
Bond Proceeds	140.70	-	-	-	-	-	-	-	-
Funding Contributions	80.00	5.00	-	20.50	-	2.00	-	-	22.50
Other	3.91	1.00	2.00	4.94	3.29	6.42	9.29	10.27	34.21
Total	\$ 276.06	59.47	96.79	186.55	313.27	214.09	231.73	157.82	\$ 1,103.46



Advanced Transportation District Uses of Cash, and Net Reserves Change (\$ Million)

<u>Uses of Cash</u>	Actual 2024	Budget 2025	Estimated 2025	Forecast					Total
				2026	2027	2028	2029	2030	
\$	47.84	65.87	62.58	57.20	60.46	67.64	80.75	87.66	\$ 353.71
Operating Expenses	-	-	-	167.16	325.37	247.92	146.33	55.90	942.68
Capital Projects	(12.46)	2.21	7.64	7.58	7.58	11.60	11.60	11.61	49.97
Debt Service	-	0.70	5.86	(6.56)	-	-	-	-	(6.56)
Debt - Fees/Costs	-	-	-	0.32	0.33	0.34	0.35	0.37	1.72
Other	-	-	-	-	-	-	-	-	-
Total	35.37	68.78	76.08	225.71	393.74	327.51	239.04	155.54	1,341.52
<u>Net Reserves Change</u>									
Total Sources of Funds	276.06	59.47	96.79	186.55	313.27	214.09	231.73	157.82	1,103.46
Total Uses of Funds	(35.37)	(68.78)	(76.08)	(225.71)	(393.74)	(327.51)	(239.04)	(155.54)	(1,341.52)
Incr./(Decr.) in FMV of Invest.	-	-	-	-	-	-	-	-	-
Total (Reserves Change)	240.69	(9.31)	20.71	(39.15)	(80.47)	(113.42)	(7.31)	2.28	(238.06)
Total Uses & Reserves Change	\$ 276.06	59.47	96.79	186.55	313.27	214.09	231.73	157.82	\$ 1,103.46



Advanced Transportation District Service Hours and Passengers

	Actual 2024	Budget 2025	Estimated 2025	Forecast					
				2026	2027	2028	2029	2030	Total
Hours									
Bus									
Line - ATD I	308,779	317,336	303,274	356,467	391,596	389,256	387,715	391,369	1,916,404
Line - ATD II	-	-	-	-	-	38,787	60,669	92,610	192,067
Subtotal	308,779	317,336	303,274	356,467	391,596	428,044	448,385	483,979	2,108,471
VIA Link									
VIA Link - ATD	-	-	-	-	193,161	220,822	226,900	232,112	872,995
Subtotal	-	-	-	-	193,161	220,822	226,900	232,112	872,995
Total	308,779	317,336	303,274	356,467	584,757	648,866	675,285	716,091	2,981,466
Passengers									
Bus									
Line - ATD I	6,722,356	7,197,229	7,047,337	6,656,072	6,989,071	7,117,124	7,537,632	7,680,489	35,980,388
Line - ATD II	-	-	-	-	-	995,980	1,575,466	2,400,049	4,971,495
Subtotal	6,722,356	7,197,229	7,047,337	6,656,072	6,989,071	8,113,104	9,113,098	10,080,538	40,951,883
VIA Link									
VIA Link - ATD	-	-	-	-	554,981	622,014	640,817	658,921	2,476,734
Subtotal	-	-	-	-	554,981	622,014	640,817	658,921	2,476,734
Total	6,722,356	7,197,229	7,047,337	6,656,072	7,544,052	8,735,118	9,753,915	10,739,459	43,428,617



Five-Year Capital Plan



Five-Year Capital Plan (Fiscal Year 2026-2030) Overview and Background Information

Information in this Overview section includes Capital Plan Summary, Capital Planning Process, Capital Project Funding, Key Capital Projects, Grant Funding, and Impact of Capital Expenditures on Operating Budget.

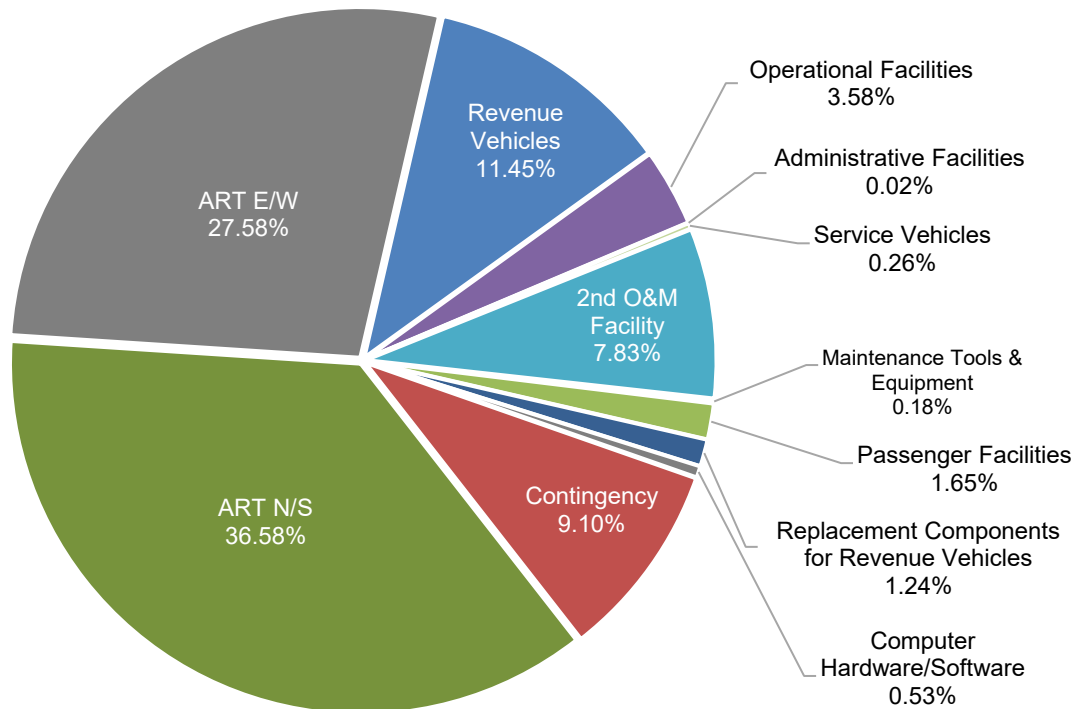
Capital Plan Summary

VIA's capital spending for FY 2026-2030 is projected to be \$1,101.6M. VIA is pursuing a variety of important transportation projects that will benefit the community. Programmed spending by year is the following (in \$ million):

<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>	<u>FY30</u>	<u>Total</u>
\$235.2	\$401.3	\$232.3	\$183.2	\$49.6	\$1,101.6

The projects accounting for the largest portion of spending are the Keep San Antonio Moving (KSAM) Advanced Rapid Transit (ART) North-South project (36.6%), the ART East-West project (27.6%), revenue vehicles (11.4%), Contingency (9.1%), a second operations and maintenance facility (7.8%), operational facilities (3.6%), Passenger Facilities (1.7%), and Replacement Components for Revenue Vehicles (1.2%). Together, these categories account for 99.0% of planned capital spending during FY 2026-2030. Passenger facility projects include a variety of transit and transfer centers, mobility hubs, and other passenger amenities. Descriptions and details of key passenger facility projects were provided in the "Progress on Key Projects Underway" section at the beginning of this book. Remaining spending is made up of various other categories shown below, each of which is 0.6% or less of total spending:

FY 2026-2030 Capital Spending Plan



The Five-Year Capital Plan is discussed in more detail in a separate section below, following discussion of the FY 2026 Capital Plan. In addition, the following documents are included at the back of this document: Capital Spending Plan Summary by project, a detailed listing of projects including fund source and project scope, and the 2025-2028 Transportation Improvement Plan, including spending and funding figures by year.

Capital Planning Process

VIA's development of the Five-Year Capital Plan (for FY 2026-2030) was driven by VIA's Vision 2040 plan. Vision 2040 reflects a 2016 update to the Long-Range Comprehensive Transportation Plan (LRCTP) that VIA's Board adopted in July 2011. The Five-Year Capital Plan addresses priorities for the next five years of the Vision 2040 plan.

Vision 2040 is a plan that outlines a network of high-capacity corridors, innovative services and technology, and increased frequency of bus service. This plan is a living document and will be updated every five years, complementary to the Metropolitan Planning Organization's Long-Range Plan updates.

The Keep San Antonio Moving (KSAM) plan is an element of the long-range plan that is designed to improve the transit system by expanding trip options, investing in capital projects, exploring new technology, and putting resources where they are needed. VIA received voter approval on November 3, 2020, to permanently reallocate a 1/8-cent sales tax to the Advanced Transportation District for transit purposes. The tax will be used to fund the KSAM plan.

Developing an updated capital plan for VIA was accomplished through a process that began in March 2025 with a request for Division vice-presidents to submit a list of their capital spending needs. Projects were then reviewed by the Capital Review Committee to develop the final list. VIA used FTA's Transit Asset Management (TAM) capital prioritization ranking tool to objectively evaluate and prioritize projects submitted for approval. Projects were scored based on five key attributes: safety, compliance, operational impact, enhancement, and cost savings.

Any ongoing operating costs associated with the projects are also taken into consideration and included in operating expense projections as appropriate. Fiscal Management compiled the capital projects list, reviewed projects to make sure that submitted projects met VIA's capitalization policy, and updated the agency's financing plan.

VIA staff have kept the Board of Trustees informed about the progress of key capital projects, including KSAM, bus purchases, and passenger facilities. The updated Five-Year Capital Plan was presented to the Board for review in August and September 2025 and was adopted in September 2025. The listing of projects included in the capital plan is used to update the Transportation Improvement Program (TIP). The TIP is a program of projects that is approved by the local Metropolitan Planning Organization (MPO). After approval by the MPO, the TIP is then submitted for inclusion in the State Transportation Improvement Program (STIP). When VIA files the annual federal grant application, the projects must be included in the STIP to receive federal funding. This process ensures that coordination with other governmental entities occurs and provides a mechanism for community review and input into the overall capital plan for the local area.

Key Capital Projects

In the Five-Year Capital Plan, VIA has a robust slate of projects that includes the acceleration of KSAM plan elements, the purchase of new revenue vehicles, and many other projects. Over FY 2026-2030, VIA's \$126.1M revenue vehicles spending total includes \$24.6M for 17 Primo buses (60'), \$30.0M for 33 CNG buses, \$6.0M for 4 electric buses, \$39.1M for 123 paratransit vans, and \$26.3M for life extensions of 149 CNG buses.

The objective of VIA's passenger facility capital projects is to build a better transit system to benefit the community. VIA's spending plan for this infrastructure includes the following key projects: KSAM, Eastside Transit Center, and Centro Plaza.

Capital Project Funding

VIA usually funds the capital projects with a combination of federal and local funds. In VIA's 2026-2030 Capital Plan, funding sources include grants, Texas Department of Transportation (TxDOT) funds, bond funds and VIA capital. The federal grant funds that VIA uses for capital projects include FTA Section 5307 "Urbanized Area Formula Program" grant funds, FTA Section 5339 Bus and Bus Facilities apportionments, and various competitively awarded discretionary funds. For these grants, the FTA generally pays 80 percent of the total project cost, and VIA matches the grant funds by paying 20 percent of the total project cost. The local match funds for any projected grant awards are included in VIA's budget, along with the federal grant funds.

In the 2026-2030 capital project funding plan, VIA has included two CIG grants: one New Starts and one Small Starts. The applications are for the ART North-South project and the ART East-West project.

Grant funding is addressed in more detail below under "Grant Funding".

Sources of Funds:	2026	2027	2028	2029	2030	Total
MTA Contractual Obligation Bonds	\$ -	-	-	-	6,200,000	\$ 6,200,000
ATD Sales Tax Revenue Bonds	37,497,600	63,065,700	44,888,106	-	-	145,451,406
TxDOT Grant Funds	5,725,636	-	-	-	-	5,725,636
Section 5339 Grant	3,737,000	8,905,243	10,767,200	11,581,240	6,890,560	41,881,243
MPO FY 2023-FY 2027 Call for Projects	12,448,800	18,192,584	-	-	-	30,641,384
MPO STPMM - Bus Stop Improvements	110,162	-	-	-	-	110,162
FY 22 Section 5307	1,270,400	-	-	-	-	1,270,400
CIG Grant - Green Line	69,620,544	117,091,983	37,780,753	-	-	224,493,280
CIG Grant - Silver Line	-	34,268,000	45,505,500	52,302,500	10,774,000	142,850,000
Federal Grant for 2nd O&M Facility	-	-	12,415,900	19,898,200	2,685,900	35,000,000
Carryover Grant Funds	2,287,458	-	-	-	-	2,287,458
Local	81,144,298	123,339,694	59,785,221	82,776,105	18,495,287	365,540,605
Total Capital Sources	213,841,898	364,863,204	211,142,680	166,558,045	45,045,747	1,001,451,574
Contingency	21,384,190	36,486,320	21,114,268	16,655,805	4,504,575	100,145,157
Total Capital Projects Funding	\$ 235,226,088	401,349,524	232,256,948	183,213,850	49,550,322	\$ 1,101,596,731

Grant Funding

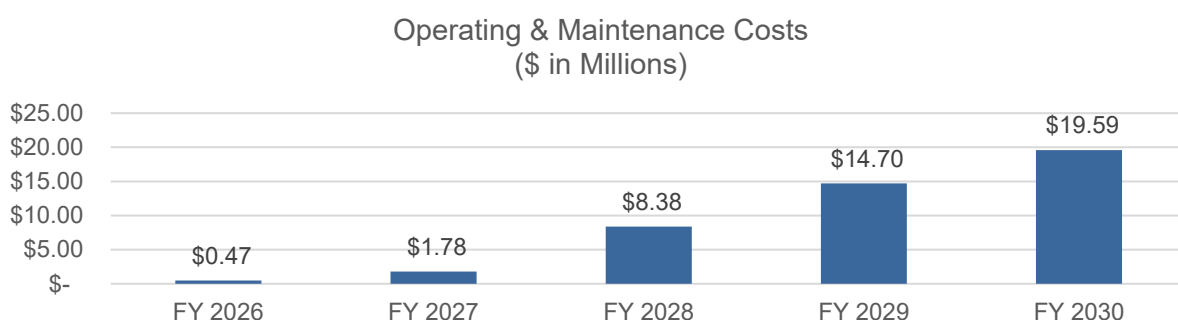
VIA obtains a significant amount of grant funding, primarily through the Federal Transit Administration (FTA). Each year, VIA receives an apportionment of Section 5307 grant funds from the FTA, which in FY 2025 the allocation was slightly over \$46M, after adjusting for the amount going to subrecipients. The current legislation under which transit funding is provided is the Bipartisan Infrastructure Law (BIL), enacted as the Infrastructure Investment and Jobs Act. The BIL was signed into law on November 15, 2021. The legislation reauthorizes surface transportation programs for FY 2022-2026.

VIA has utilized FTA Section 5307 grant program funds for various capital and operating expenditures. These are funds that are referred to as the FTA's "Urbanized Area Formula Program grant funds" and are driven by apportionment formulas that consider factors such as population, population density, revenue vehicle miles, passenger miles, and operating costs. Additionally, VIA receives grant fund apportionments under the Section 5339 Grants for Buses and Bus Facilities Program. Discretionary grant awards have also played an important role in funding various projects. In 2024, VIA was awarded \$268 million in federal funding for the Advanced Rapid Transit (ART) North/South Corridor BRT Project to support the Green Line. Over the next 3 years, \$224.5M will be allocated to this project. This is the largest grant in VIA's history.

Other grants awarded in recent years include a Community Project Funding grant of \$850K for the planning of the 2nd Operations and Maintenance Facility, \$780k under the Route Planning Restoration Program to support our network redesign efforts, a Transit Oriented Development grant of \$760k for the ART E/W Corridor, and a Texas Clean Fleet Program grant of \$4M for vehicle replacements.

Impact of Capital Expenditures on Operating Budget

Capital projects can have an impact on VIA's operating costs as they are completed, and these incremental operating costs need to be identified and quantified so that they can be properly budgeted. For instance, new transit centers typically require staffing for ticket windows, maintenance, and security, and have utility costs as well. VIA's five-year operating expense projections include operating expenses for any new facilities and ART lines scheduled to open and software platforms.



Facilities scheduled to open during the five-year planning horizon include the Randolph Park & Ride and Eastside Transit Center. Each has a combination of waiting areas, shelters, landscaping, parking lots, and/or lighting. The software maintenance costs include support for several technology projects including the Paratransit Scheduling Software Replacement project and the farebox replacement project completed in FY 2025.

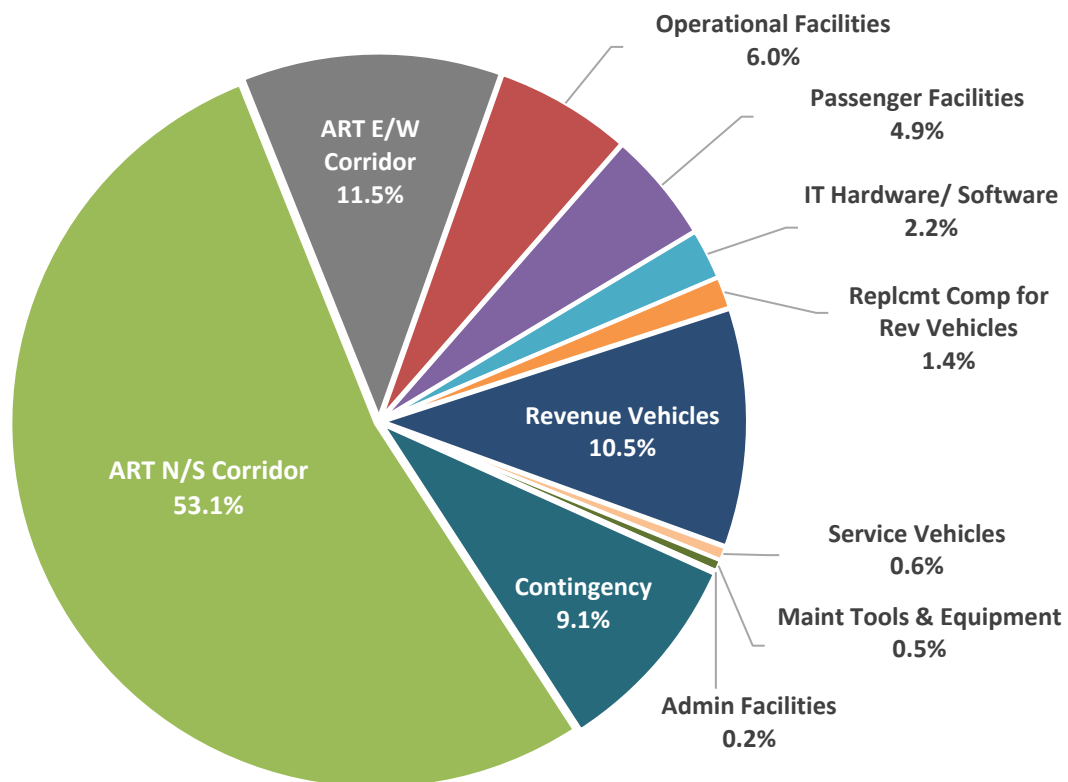
Operating expenses for ART North-South begin in FY 2028, for the 2nd O&M facility operating expenses begin in FY 2030, and for ART East-West operating expenses begin in FY 2030. VIA has utilized a team of consultants to develop detailed operating expense projections for these KSAM project elements.

Long-term spending projections (through FY 2051) associated with the New Starts grant application were submitted to the Federal Transit Administration for review, and those projections are periodically updated.

VIA will continue to evaluate the capital plan each year to ensure that appropriate incremental operating expenses are included in expense projections.

FY 2026 Capital Spending Plan

Capital spending for FY 2026 is projected to be \$235.2M. A detailed Capital Spending Plan is included at the back of this document. Project categories accounting for the largest percentage of capital spending in FY2026 are the following, as shown in the graph below: ART North/South (53.1%); ART East/West (11.5%), Revenue Vehicles (10.5%); Contingency (9.1%); Operational Facilities (6.0%); Passenger Facilities (4.9%); and Computer Hardware/Software (2.2%). Together, these categories account for 97.3% of spending. Other spending makes up the remainder (2.7%).



Project Category	\$M
ART N/S	\$ 124.9
ART E/W	26.9
Revenue Vehicles	24.8
Passenger Facilities	11.6
Operational Facilities	14.2
Computer Hardware/Software	5.2
Replacement Components for Revenue Vehicles	3.3
Service Vehicles	1.5
Maintenance Tools & Equipment	1.2
Administrative Facilities	0.2
Total	213.8
Contingency	21.4
Total Capital	\$ 235.2

A detailed listing of the specific projects that comprise each of the above-mentioned items appears in the Capital Spending Plan at the back of this document. FY 2026 capital spending accounts for 21.4% of the Five-Year Capital Plan total.

Budgeted revenue vehicles spending in FY 2026 totals \$24.6M for 17 CNG buses. A total of \$12.4M of these purchases is being covered by various grant funds, with bonds making up the remaining \$12.4M.

Of the \$11.6M budgeted for passenger facility projects in FY 2026, the projects with the largest spending totals are Eastside Transit Center (\$5.5M) and Centro Plaza (\$3.5M).

Of the \$5.2M budgeted for computer hardware/software projects in FY 2026, the projects with the largest spending totals are for CRM acquisition and implementation (\$1.6M), paratransit scheduling software (\$1.3M), P25 radio hardware refresh & COSA gateway (\$1.1M), and a new customer contact center system (\$.8M).

For the \$3.3M budgeted in replacement components for the revenue vehicles category in FY 2026, the engines and transmissions make up the entire budget.

Of the \$14.2M of operational facility project spending in FY 2026, the projects with the largest spending totals are the maintenance 4 bay facility (\$8.1M), VTOC parking lot upgrade (\$3.5M), VIA trans improvements and equipment (\$.8M). Remaining operational facility projects make up \$1.8M of spending in FY 2026.

Other significant capital projects are the ART North/South project (\$124.9M) and the ART East/West project (\$26.9M).

Remaining spending programmed for FY 2026 includes: Contingency (\$21.4M) Service Vehicles (\$1.5M), Maintenance Tools & Equipment (\$1.2M), and Administrative Facilities (\$0.2M).

Five-Year Capital Spending Plan

Capital spending for funded projects in the five-year period 2026-2030 is projected to be \$1,101.6M. Keep San Antonio Moving (KSAM) projects – the ART N/S project, 2nd O&M Facility, ART E/W, and Mobility Hubs Capital – account for 73.6% of total spending. Revenue Vehicles and Revenue Vehicle Replacement Components together account for 12.7% of spending. Contingency accounts for 9.1%. All other categories account for the remaining 4.6% of spending.

The Five-Year Capital Plan total spending consists of the following:

Project Category	\$M	%
Revenue Vehicles	\$ 126.1	11.4%
Service Vehicles	2.9	0.3%
Passenger Facilities	18.2	1.7%
Operational Facilities	39.4	3.6%
Administrative Facilities	0.2	0.0%
Maintenance Tools & Equipment	2.0	0.2%
Replacement Components for Revenue Vehicles	13.7	1.2%
Computer Hardware/Software	5.8	0.5%
ART N/S	403.0	36.6%
2nd O&M Facility	86.3	7.8%
ART E/W	303.8	27.6%
Total	\$ 1,001.4	90.9%
Contingency	100.2	9.1%
Total Capital	\$ 1,101.6	100.0%

Spending Plan Detail

The KSAM projects dominate spending, as they will be a significant focus for VIA in the coming years. VIA has obtained funding for the ART North/South project, including issuing Advanced Transportation District (ATD) sales tax revenue bonds. In the five-year horizon, ART North/South accounts for \$403.0M (36.6%) of spending, ART East/West accounts for \$303.8M (27.6%), and the 2nd O&M Facility accounts for \$86.3M (7.8%).

The next largest spending category is Revenue Vehicles, which accounts for \$126.1M (11.4%) of total spending. This spending is for 17 Primo buses (60'), 33 CNG buses, 4 electric buses, 123 paratransit vans, and life extensions of 149 buses. Revenue Vehicle Replacement Components account for \$13.7M (1.2%) of spending.

The Operational Facilities category accounts for \$39.4M (3.6%) of spending. Projects in that category include: the maintenance 4 bay facility (\$17.6M), maintenance ancillary spaces (\$15.0M), VTOC parking lot upgrade (\$3.5M), switch breaker & gears (\$1.1M), and gas detection monitoring system (\$0.7M).

The Passenger Facilities category accounts for \$18.2M (1.7%) of spending. Projects in that category include Eastside Transit Center (\$9.0M); bus stop improvements (\$4.0M); Centro Plaza (\$3.5M); restroom upgrades (\$1.2M); and Randolph Park & Ride (\$0.51M).

The Computer Hardware and Software category accounts for \$5.8M (0.5%) of total capital spending. Projects with the largest spending amounts are CRM acquisition and implementation (\$1.6M), paratransit scheduling software (\$1.3M), P25 radio hardware refresh & COSA gateway (\$1.1M), a new customer contact center system (\$0.8M), and data center server and storage refresh (\$0.8M). The remaining capital spending line items each account for less than 0.5% of capital spending.

In FY 2026, VIA's Board of Trustees approved the establishment of a Contingency line item in the spending plan. The Contingency line item was established to cover for unknown risks in delivering capital projects included in the spending plan and will be made available to project management as deemed appropriate by VIA's President & CEO and Board of Trustees, according to established policy. Capital projects included in the spending plan already include contingency within their established budgets. Projects delivered with no budget overruns will not require access to the Contingency line item. Contingency accounts for \$100.2M (9.1%) of capital.

Transportation Improvement Program

The Transportation Improvement Program (TIP) summarizes the capital spending plan and includes grant funds used for operations. Related capital project funding sources are also shown on the 2025-2028 Transportation Improvement Plan.

The TIP is a plan that must be approved by the Metropolitan Planning Organization (MPO) and then incorporated into the State Transportation Improvement Program (STIP). The MPO uses a four-year TIP period, although VIA submits five-year projections to the MPO, to match VIA's five-year financial planning horizon. VIA's capital spending plan forms the basis of the TIP.

Preventive Maintenance, Capital Cost of Contracting, and Paratransit Expenses are considered "capitalized expenses". FTA allows transit agencies to use capital funds for certain operating costs and refers to this practice as capitalization of expenses. The expenses are not capitalized, but the federal legislation uses this title to distinguish these costs from the cost of capital acquisitions. The program of capitalization of expenses replaces earlier federal legislation, which granted amounts for operating expense recovery.

Preventive Maintenance, which is VIA's largest line item under the currently allowed capitalization of expense programs, is for facility and vehicle maintenance. These expenses can be partially funded with capital funds. A good maintenance program extends the useful life of assets, which expands the time between replacement grants and saves tax money.

The Capital Cost of Contracting is another category of cost allowed under capitalization of expenses. These costs are related to the expense of contracting portions of transit service with the private sector. These costs include the cost of revenue vehicles used by the private provider to run the service and are paid for by the transit agency as part of the hourly rate charged by the contractor.

The FTA also allows transit agencies to draw up to 10% of the total grant amount to help defray the unfunded mandate created by the ADA through the ADA Complementary Paratransit Service category.

Capitalization of expense categories discussed above uses expenses paid by the agency as the local match and does not require additional set-asides in the cash reserve accounts. In developing the five-year plan, the determination of how to allocate use of federal funds – for operating expenses or capital purchases – is driven by the organization's spending

projections in these areas and the availability of other funds.

Section 5310 (Elderly and Disabled) grant funds. This spending is partially funded by the FTA (50% federal, 50% local). Section 5310 funds are allocated to urbanized areas to provide services to the elderly and disabled. VIA serves as the Section 5310 grant funds designated recipient for the San Antonio area. Therefore, VIA conducts “Calls for Projects” and handles other administrative responsibilities for those funds. VIA can use Section 5310 funds to pay for those administrative costs. VIA has also included some Section 5310 funds in its five-year plan to help pay for VIA’s taxi programs.

Funding for the \$1,101.6M of funded projects programmed in FY 2026-2030 comes from grant funds (\$484.3M), bonds (\$151.7M), and cash/reserves (\$465.6M). For the grant funds amount shown, \$403M is to come from the FTA’s New Starts Capital Investments Grant (CIG) program.

VIA has programmed other grant funds to help fund the slate of capital projects for FY 2026-2030. Those grant funds include the FTA Section 5339 Bus and Bus Facilities grants, CMAQ funds (which includes FY 2023-2027 MPO Call for Projects funds), Texas Clean Fleet program funds, No-Low grant funds, and miscellaneous carryover grant funds. The carryover grant funds represent various grant funds already awarded but not yet used.

VIA Metropolitan Transit
Five-Year Capital Spending Plan (FY26-30) & FY25 Forecast (\$)

		Five-Year Capital Spending Plan					
	Forecast						Total
Category	2025	2026	2027	2028	2029	2030	2026-2030
<u>Revenue Vehicles</u>							
Paratransit Vans [17]	\$ 4,900,000	250,000	-	-	-	-	\$ 250,000
Paratransit Vans [41]	-	-	12,517,000	-	-	-	12,517,000
Paratransit Vans [41]	-	-	-	12,955,000	-	-	12,955,000
Paratransit Vans [41]					13,409,000		13,409,000
60' Primo Bus [19]	2,900,709	24,570,114	-	-	-	-	24,570,114
CNG Bus [33] + Plus life extensions [63, 53, 33]	-	-	30,049,800	10,827,000	9,427,000	6,075,000	56,378,800
Electric Bus [4]	-	-	5,998,800	-	-	-	5,998,800
Total Revenue Vehicles	7,800,709	24,820,114	48,565,600	23,782,000	22,836,000	6,075,000	126,078,714
<u>Service Vehicles</u>							
Non-Revenue Support Vehicles	3,905,000	454,857	-	-	-	-	454,857
Non-Revenue Support Vehicles	-	962,225	-	-	-	-	962,225
Non-Revenue Support Vehicles	-	-	1,463,194	-	-	-	1,463,194
Portable Restroom Trailer	200,000	-	-	-	-	-	-
Trailers (L&scape & Event)	-	60,000	-	-	-	-	60,000
Total Service Vehicles	4,105,000	1,477,082	1,463,194	-	-	-	2,940,276
<u>Passenger Facilities</u>							
Centro Plaza	657,536	3,539,000	-	-	-	-	3,539,000
Bus Stop Improvements (BSI)	91,625	1,450,000	650,000	650,000	650,000	650,000	4,050,000
Restroom Upgrades	1,235,782	575,304	575,304	-	-	-	1,150,608
R&olph Park & Ride	8,335,571	505,000	-	-	-	-	505,000
Eastside Transit Center	312,479	5,530,000	3,440,000	-	-	-	8,970,000
Total Passenger Facilities	10,632,992	11,599,304	4,665,304	650,000	650,000	650,000	18,214,608
<u>Operational Facilities</u>							
Switch/Breaker/Transf/Gear Eval. & Update	287,808	797,322	265,774	-	-	-	1,063,096
Replace VMC Roof	581,809	-	-	-	-	-	-
Waste Water Treatment Upgrade	323,911	116,600	-	-	-	-	116,600
Storeroom Shelving & Warehouse Pallet Racking Syste	400,000	200,000	-	-	-	-	200,000
Standup Stock Chaser 24V	39,000	-	-	-	-	-	-
Counterbalance Forklift 5K Propane & 10K Propane	140,797	-	-	-	-	-	-
Spot Cooling/Climate Control System - consultant	30,000	270,000	-	-	-	-	270,000
Spot Cooling/Climate Control System- construction	900,000	-	-	-	-	-	-
Parking Lot upgrade	-	3,500,000	-	-	-	-	3,500,000
Fall Protection System	50,000	-	-	-	-	-	-
2nd Drive on Van Lift	45,000	-	-	-	-	-	-
Bus Yard Improvements & Upgrades	200,000	250,000	-	-	-	-	250,000
Maintenance Shop Spot Cooling	2,951,572	-	-	-	-	-	-
Training Classroom	390,031	-	-	-	-	-	-
Maintenance Bldg Elevator	100,000	250,000	-	-	-	-	250,000
A/C Replacement	130,714	-	-	-	-	-	-
Gas Detection Monitoring System	-	300,000	399,000	-	-	-	699,000
The Grand Fence	250,000	-	-	-	-	-	-
JLEC Foundation	150,000	-	-	-	-	-	-
Maintenance - 4 Bay	-	8,060,000	9,572,000	-	-	-	17,632,000
Bus Washer Upgrade	400,000	-	-	-	-	-	-
Maintenance - Ancillary Spaces	-	-	-	7,500,000	7,500,000	-	15,000,000
Service Station Roof	-	420,000	-	-	-	-	420,000
Total Operational Facilities	7,370,642	14,163,922	10,236,774	7,500,000	7,500,000	-	39,400,696
<u>Administrative Facilities</u>							
Operating Facilities Backup Generators	125,151	-	-	-	-	-	-
Operating Facility Back-up Admin - Consulting	-	100,000	-	-	-	-	100,000
Operating Facility Back-up Annex - Consulting	-	100,000	-	-	-	-	100,000
Total Administrative Facilities	125,151	200,000	-	-	-	-	200,000
<u>Maintenance Tools & Equipment</u>							
Mobile Lifts (3 sets)	244,039	-	-	-	-	-	-
Nova camera System Conversion	-	1,155,000	845,000	-	-	-	2,000,000
Total Maintenance Tools & Equip.	244,039	1,155,000	845,000	-	-	-	2,000,000
<u>Replace Components for Rev. Vehicles</u>							
Engines & Transmissions	2,000,000	3,150,332	3,150,332	-	-	-	6,300,664
Farebox Replacement	8,866,625	128,144	-	-	-	-	128,144
Engines	-	-	-	2,160,700	2,223,045	2,356,530	6,740,275
Transmissions	-	-	-	322,980	168,000	-	490,980
Total Replace Components for Rev. Veh.	10,866,625	3,278,476	3,150,332	2,483,680	2,391,045	2,356,530	13,660,063

VIA Metropolitan Transit
Five-Year Capital Spending Plan (FY26-30) & FY25 Forecast (\$)

		Five-Year Capital Spending Plan					
Category	Forecast 2025	2026	2027	2028	2029	2030	Total 2026-2030
<u>Innovation & Technology</u>							
Data Center Server & Storage Refresh	-	200,000	150,000	150,000	150,000	150,000	800,000
Security (Cameras,Doors,Network,Storage)	-	80,000	-	-	-	-	80,000
Digital Signage/Kiosks	75,000	-	-	-	-	-	-
ITS Equipment_Digital Signage_Kiosks.xlsx	-	100,000	-	-	-	-	100,000
Customer Contact Center System	-	800,000	-	-	-	-	800,000
CRM Acquisition & Implementation of CRM	-	1,600,000	-	-	-	-	1,600,000
P25 Radio Hardware refresh & COSA Gateway	-	1,100,000	-	-	-	-	1,100,000
Paratransit Scheduling Software Replacement	-	1,300,000	-	-	-	-	1,300,000
Total Computer Hardware/Software	75,000	5,180,000	150,000	150,000	150,000	150,000	5,780,000
<u>Misc. (Facilities, Equipment, Other)</u>							
Lactation Room	19,000	-	-	-	-	-	-
Total Miscellaneous	19,000	-	-	-	-	-	-
Total Capital Before KSAM	41,239,158	61,873,898	69,076,204	34,565,680	33,527,045	9,231,530	208,274,357
<u>KSAM</u>							
Advanced Rapid Transit N/S Corridor	80,763,837	124,992,000	210,219,000	67,829,000	-	-	403,040,000
Advanced Rapid Transit E/W Corridor)	-	26,976,000	68,536,000	91,011,000	104,605,000	12,661,000	303,789,000
2nd O&M Facility	-	-	17,032,000	17,737,000	28,426,000	23,153,217	86,348,217
Total KSAM	80,763,837	151,968,000	295,787,000	176,577,000	133,031,000	35,814,217	793,177,217
Total Capital	\$ 122,002,995	213,841,898	364,863,204	211,142,680	166,558,045	45,045,747	\$ 1,001,451,574

2025-2028 TRANSPORTATION IMPROVEMENT PLAN

Adopted by AAMPO Policy Board on June 24, 2024
Pending Federal Approval

FEDERAL FY2025

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
STBG Funded: Planning	2025	9165	STBG	\$356,000	\$0	\$0	\$89,000	\$445,000	CSJ 0915-12-728: Identify three future mobility hubs
CMAQ Funded: Replacement Buses	2025	9176	CMAQ	\$18,194,400	\$0	\$0	\$17,924,600	\$36,119,000	CSJ 0915-12-755: Replacement Buses 34 CNG & 4 BEB
CMAQ Funded: Replacement Buses	2025	9150	CMAQ	\$12,448,800	\$0	\$0	\$12,264,200	\$24,713,000	CSJ 0915-12-727: Replacement Buses 19 CNG
Section 5307 VIA OPEX Expenses	2025	10801	5307	\$51,551,780	\$0	\$0	\$12,887,945	\$64,439,725	Capital Cost of Contracting, ADA, Preventive Maintenance, General
Section 5307 OPEX Expenses (VIA Pass Through to AACOG)	2025	10803	5307	\$624,000	\$0	\$0	\$624,000	\$1,248,000	Development/Comprehensive Planning
Section 5307 Revenue Vehicles	2025	10816	5307	\$11,078,008	\$0	\$0	\$17,151,992	\$28,230,000	Transportation Services for New Branfels, Cibolo, McQueeney, Marion, Schertz etc
Section 5307 Revenue Vehicles	2025	10820	5307	\$12,448,800	\$0	\$0	\$12,261,200	\$24,710,000	Purchase of revenue vehicles
Section 5309 CIG ART NS	2025	10813	5309	\$100,000,000	\$0	\$0	\$59,239,243	\$159,239,243	CMAQ Funded: 19 60' Replacement Buses
Section 5309 ART NS EW	2025	10814	5309	\$8,134,900	\$0	\$0	\$13,228,148	\$21,363,048	Construction of VIA Green Line from Steves Ave. to SA Airport
Section 5310 Enhanced Mobility for Seniors and Individuals with Disabilities	2025	10804	5310	\$2,910,213	\$0	\$0	\$727,553	\$3,637,766	Initiation of VIA Silver Line
Section 5310 Enhanced Mobility for Seniors and Individuals with Disabilities	2025	10805	5310	\$204,871	\$0	\$0	\$0	\$204,871	Transit: Other Programs Pass through to Subrecipients
Section 5339 Transit: Operational Facilities	2023-24	10808	5339	\$3,453,969	\$0	\$0	\$7,059,965	\$10,513,934	Program Administration
Section 5339 Transit: Passenger Facilities	2025	10807	5339	\$2,030,059	\$0	\$0	\$16,615,660	\$18,645,719	Construction of VIA Green Line from Steves Ave. to SA Airport
Section 5339 Transit: Administrative Facilities	2023-24	10809	5339	\$1,163,234	\$0	\$0	\$290,808	\$1,454,042	Initiation of VIA Silver Line
Section 5339 VIA OPEX Expenses	2025	10817	5339	\$4,032,000	\$0	\$0	\$1,008,000	\$5,040,000	Transit: Other Programs Pass through to Subrecipients
Section 5339 Transit: Bus Yard Improvements	2024	10823	5339	\$4,663,287	\$0	\$0	\$905,861	\$5,569,148	Capital Cost of Contracting
CMAQ Funded - Transit: Frequency Increase	2025	10821	CMAQ	\$4,073,600	\$0	\$0	\$1,648,400	\$5,722,000	Inspection Steamroom Renovations, Battery Room Renovations, Bus Washer Upgrade, etc.
TOTAL FY2025 FEDERAL FUNDING:				\$237,367,921	\$0	\$0	\$173,926,575	\$411,294,496	CSJ 0915-12-729 & CSJ 0915-12-730: Frequency Increase Projects RT 90 and RT 102

OTHER FUNDING FY2025

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Service Vehicles	2025	10806	NA	\$0	\$0	\$0	\$2,714,125	\$2,714,125	Purchasing Non-Revenue Support Vehicles
Transit: Maintenance Tools & Equipment	2025	10810	NA	\$0	\$0	\$0	\$85,000	\$85,000	Shop Tools & Equipment
Transit: Rev Vehicle Replacement Components	2025	10811	NA	\$0	\$0	\$0	\$3,308,500	\$3,308,500	Engine & Transmission Replacements & Hybrid Bus Components
Transit: Computer Hardware/Software	2025	10812	NA	\$0	\$0	\$0	\$5,090,000	\$5,090,000	Includes new computers for police cars, security components, & data center server
Transit: Bus O&M Facility	2025	10815	NA	\$0	\$0	\$0	\$27,366,151	\$27,366,151	Funding for second O&M Facility
Transit: Bus Stop Improvements	2025	10819	NA	\$0	\$0	\$0	\$1,760,000	\$1,760,000	Bus stop improvements & passenger facility restrooms
Transit: Passenger Facilities Upgrades	2025	10822	NA	\$0	\$0	\$0	\$5,350,000	\$5,350,000	Passenger facilities upgrades/renovations - Centro Plaza
TOTAL FY2025 OTHER FUNDING:				\$0	\$0	\$0	\$45,673,776	\$45,673,776	

FY2025 AMENDMENTS

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Advanced Rapid Transit (North-South Corridor)	2025	10813	5309	\$50,372,735	\$569,978	\$0	\$127,450,468	\$178,393,181	8/26/2023 Update funding
Section 5307 Revenue Vehicles	2025	10820	5307	\$12,448,800	\$0	\$0	\$12,261,200	\$24,710,000	12/5/2024 Move project to FY27
Transit: Revenue Vehicles	2023	New #	5339	\$3,187,200	\$0	\$0	\$1,087,800	\$4,275,000	12/5/2024 Add Project
Section 5339 Transit: Bus Yard Improvements	2024	10823	5339	\$4,104,692	\$0	\$0	\$1,464,456	\$5,569,148	12/5/2024 Update funding amounts
Transit: Maintenance Tools & Operations	2022 & 2023	New #	5339	\$7,623,924	\$0	\$0	\$1,905,981	\$9,529,905	12/5/2024 Add Project
Section 5307 Revenue Vehicles	2025	10824	5307	\$12,448,800	\$0	\$0	\$12,261,200	\$24,710,000	12/5/2024 Duplicate Entry: Requested to Remove
Section 5339 VIA OPEX Expenses	2025	10817	5339	\$4,032,000	\$0	\$0	\$1,008,000	\$5,040,000	12/5/2024 Remove Project
CMAQ Funded - Transit: Frequency Increase	2025	10821	CMAQ	\$4,073,600	\$0	\$0	\$1,648,400	\$5,722,000	12/5/2024 Update apportionment year & project type
Transit: Bus Stops & Passenger Facility	2025	New #	NA		\$0	\$0	\$1,760,000	\$1,760,000	12/5/2024 Add project
Transit: Advanced Rapid Transit (North-South Corridor)	2025	10813	5309	\$33,452,939	\$0	\$0	\$569,978	\$34,022,917	12/2/2024 Update funding
Transit: Bus Operations & Maintenance Facility	2025	10815	NA	\$0	\$0	\$0	\$12,500,000	\$12,500,000	12/5/2024 Update funding amounts
Transit: Operating Expenses	2024	10704	5310	\$2,771,631	\$0	\$0	\$692,908	\$3,464,539	5/6/2025 Update description & funding
Transit: Operating Expenses	2024	10703	5307	\$612,000	\$0	\$0	\$612,000	\$1,224,000	5/6/2025 Add project & update fiscal year
Transit: Operating Expenses	2024	10701	5307	\$47,122,038	\$0	\$0	\$0	\$47,122,038	5/6/2025 Add project & update fiscal year
Transit: Operating Expenses	2024	10704	5310	\$2,460,808	\$0	\$0	\$659,912	\$3,120,720	5/6/2025 Update description & funding
Section 5339 Transit: Bus Yard Improvements	2024	10823	5339	\$4,060,850	\$0	\$0	\$985,000	\$5,045,850	7/30/2025 Change in Project Description & Fiscal Year
Transit: Advanced Rapid Transit (East-West Corridor)	2025	10814	5309	\$0	\$0	\$0	\$11,195,000	\$11,195,000	8/27/2025 Update funding
TOTAL FY2025 AMENDMENT FUNDING:				\$188,772,017	\$569,978	\$0	\$188,062,303	\$377,404,298	

FEDERAL FY2026

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Section 5307 VIA OPEX Expenses	2026	10901	5307	\$53,392,230	\$0	\$0	\$13,348,058	\$66,740,288	Capital Cost of Contracting, ADA, PM, General Development/Comprehensive Planning
Section 5307 OPEX Expenses (VIA Pass Through to AACOG)	2026	10903	5307	\$636,000	\$0	\$0	\$636,000	\$1,272,000	Transportation Services for New Branfels, Cibolo, McQueeney, Marion, Schertz etc
Transit: Advanced Rapid Transit (North-South Corridor)	2026	10913	5309	\$100,000,000	\$0	\$0	\$34,931,508	\$134,931,508	Construction of VIA Green Line from Steves to SA Airport
Section 5310 Enhanced Mobility for Seniors and Individuals with Disabilities	2026	10904	5310	\$3,055,724	\$0	\$0	\$763,931	\$3,819,655	Transit: Other Programs Pass through to Subrecipients
Section 5310 Enhanced Mobility for Seniors and Individuals with Disabilities	2026	10905	5310	\$215,115	\$0	\$0	\$0	\$215,115	Program Administration
Section 5310 Mobility of Seniors & Persons	2026	10922	5310	\$2,635,000	\$0	\$0	\$658,750	\$3,293,750	VIA Will Call & Taxi Subsidy, Program Administration, Pass through to Subs
Section 5339 Transit: Passenger Facilities	2026	10907	5339	\$4,466,486	\$0	\$0	\$15,441,008	\$19,907,494	Includes funding for bus stop improvements & Randolph Park & Ride
Section 5339 Transit: Bus O&M Facility	2026	10915	5339	\$25,000,000	\$0	\$0	\$53,429,686	\$78,429,686	Funding for bus operations & facility
Section 5339 VIA OPEX Expenses	2026	10920	5339	\$4,113,000	\$0	\$0	\$1,028,250	\$5,141,250	Capital Cost of Contracting
TOTAL FY2026 FEDERAL FUNDING:				\$193,513,555	\$0	\$0	\$120,237,191	\$313,750,746	

OTHER FUNDING FY2026

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Service Vehicles	2026	10906	NA	\$0	\$0	\$0	\$552,225	\$552,225	CNG Replacement Vehicles (Awarded during FY 23-26 CMAQ Call for Projects)
Transit: Maintenance Tools & Equipment	2026	10910	NA	\$0	\$0	\$0	\$0	\$0	Shop Tools & Equipment
Transit: Rev Vehicle Replacement Components	2026	10911	NA	\$0	\$0	\$0	\$3,145,500	\$3,145,500	Engine & Transmission replacements
Transit: Computer Hardware/Software	2026	10912	NA	\$0	\$0	\$0	\$550,000	\$550,000	Includes security components, & data center server
Transit: Revenue Vehicles	2026	10917	NA	\$0	\$0	\$0	\$0	\$0	
Transit: Administrative Facilities	2026	10918	NA	\$0	\$0	\$0	\$6,500	\$6,500	Fitness center buildout
Transit: Facility Mobile Hub	2026	10919	NA	\$0	\$0	\$0	\$3,094,836	\$3,094,836	KSAM Support Capital
Transit: IT Projects	2026	10926	NA	\$0	\$0	\$0	\$5,090,000	\$5,090,000	Network upgrades, security camera upgrades, server & storage refresh, etc.
Transit: Bus Stop Improvements	2026	10923	NA	\$0	\$0	\$0	\$2,345,000	\$2,345,000	Bus stop improvements & passenger facility restrooms
Transit: Advanced Rapid Transit (East-West Corridor)	2026	10914	NA	\$0	\$0	\$0	\$26,546,477	\$26,546,477	Construction of VIA Silver Line
Transit: Bus O&M Facility	2026	10925	NA	\$0	\$0	\$0	\$78,429,686	\$78,429,686	Funding for bus operations & facility
TOTAL FY2026 OTHER FUNDING:				\$0	\$0	\$0	\$119,760,224	\$119,760,224	

FY2026 AMENDMENTS

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Advanced Rapid Transit (North-South Corridor)	2026	10913	5309	\$110,252,913	\$0		\$34,919,000	\$145,171,913	8/26/2023 Update funding
Transit: Advanced Rapid Transit (North-South Corridor)	2026	10913	5309	\$155,800,119	\$0	\$0	\$27,359,649	\$183,159,768	12/2/2024 Update funding
Transit: Revenue Vehicles	2026	New #	5339	\$4,113,000	\$0	\$0	\$9,417,000	\$13,530,000	12/5/2024 Added project
Section 5310 Enhanced Mobility for Seniors and Individuals with Disabilities	2026	10904	5310	\$3,055,724	\$0	\$0	\$763,931	\$3,819,655	5/6/2025 Update description, funding & fiscal year
Section 5310 Enhanced Mobility for Seniors and Individuals with Disabilities	2025	10804	5310	\$2,910,213	\$0	\$0	\$727,553	\$3,637,766	5/6/2025 Update description & fiscal year
Section 5339 Transit: Bus Yard Improvements	2024	New #	5339	\$4,104,692	\$0	\$0	\$995,000	\$5,099,692	7/30/2025 Add Project to FY26
Transit: Advanced Rapid Transit (East-West Corridor)	2026	10914	5309	\$8,134,900	\$0	\$0	\$19,684,100	\$27,819,000	8/27/2025 Update funding
TOTAL FY2026 AMENDMENT FUNDING:				\$288,371,561	\$0	\$0	\$93,866,233	\$382,237,794	

FEDERAL FY2027

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Section 5307 IARC Operating Projects	2027	11003	5307	\$649,000	\$0	\$0	\$649,000	\$1,298,000	IARC Operating Assistance & PM Pass through to AACOG
Section 5307 Transit: Revenue Vehicles	2027	11020	5307	\$15,492,351	\$0	\$0	\$15,265,689	\$30,758,040	CMAQ Funded: Purchase 33 40' CNG Replacement Buses
Section 5307 Revenue Vehicles	2027	11021	5307	\$2,700,233	\$0	\$0	\$2,660,711	\$5,360,944	CMAQ Funded: Purchase 4 battery electric buses
Section 5309 CIG ART NS	2027	11013	5309	\$67,783,433	\$0	\$0	\$4,157,531	\$71,940,964	Construction of VIA Green Line from Steves Ave. to SA Airport
Section 5309 ART NS EW	2027	11024	5309	\$67,357,990	\$0	\$0	\$16,420,894	\$83,778,884	Construction of VIA Silver Line
Section 5310 Mobility of Seniors & Persons	2027	11004	5310	\$2,661,000	\$0	\$0	\$665,250	\$3,326,250	VIA Will Call & Taxi Subsidy, Program Administration, Pass through to Subs
Section 5339 Transit Revenue Vehicles	2027	11022	5339	\$4,195,000	\$0	\$0	\$9,735,000	\$13,930,000	Purchase 41 Paratransit Vans
Transit: Operating Expenses	2027	11001	5397	\$55,131,480	\$0	\$0	\$13,782,870	\$68,914,350	Capital cost of contracting, ADA, PM
TOTAL FY2027 FEDERAL FUNDING:				\$215,970,487	\$0	\$0	\$63,336,945	\$279,307,432	

OTHER FUNDING FY2027

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Service Vehicles	2027	11005	NA	\$0	\$0	\$0	\$1,463,194	\$1,463,194	Purchasing non-revenue support vehicles
Transit: Rev Vehicle Replacement Components	2027	11011	NA	\$0	\$0	\$0	\$3,145,500	\$3,145,500	Engine & Transmission replacements
Transit: Revenue Vehicles	2027	11006	NA	\$0	\$0	\$0	\$22,370,000	\$22,370,000	Purchase 24 40' regular & express buses
Transit: Facility Mobile Hub	2027	11019	NA	\$0	\$0	\$0	\$3,203,155	\$3,203,155	Support capital
Transit: IT Projects	2027	11023	NA	\$0	\$0	\$0	\$1,025,000	\$1,025,000	Network upgrades, security camera upgrades, server & storage refresh, etc.
Transit: Bus O&M Facility	2027	11015	NA	\$0	\$0	\$0	\$27,058,242	\$27,058,242	Funding for bus operations & facility
TOTAL FY2027 OTHER FUNDING:				\$0	\$0	\$0	\$58,265,091	\$58,265,091	

FY2027 AMENDMENTS

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Advanced Rapid Transit (North-South Corridor)	2027	11013	5309	\$92,081,920	\$0	\$0	\$0	\$92,081,920	8/26/2023 Update funding
Transit: Advanced Rapid Transit (North-South Corridor)	2027	11013	5309	\$63,729,941	\$0	\$0	\$4,414,700	\$68,144,641	12/2/2024 Update funding
Transit: Bus Operations & Maintenance Facility	2027	11015	NA	\$0	\$0	\$0	\$73,432,044	\$73,432,044	12/5/2024 Update funding
Transit: Revenue Vehicles	2027	New #	5339	\$4,032,000	\$0	\$0	\$9,417,000	\$13,449,000	12/5/2024 Added project
Section 5307 Revenue Vehicles	2025	10820	5307	\$12,448,800	\$0	\$0	\$12,261,200	\$24,710,000	12/5/2024 FY25 Project moved to FY27
Section 5307 Transit: Operating Expenses	2027	11001	5307	\$55,131,480	\$0	\$0	\$13,782,870	\$68,914,350	7/30/2025 Typo in Federal Funding Category by MPO
Transit: Advanced Rapid Transit (East-West Corridor)	2027	11024	5309	\$11,251,000	\$0	\$0	\$49,894,000	\$61,145,000	8/27/2025 Update funding
TOTAL FY2027 AMENDMENT FUNDING:				\$238,675,141	\$0	\$0	\$163,201,814	\$401,876,955	

FEDERAL FY2028

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Section 5307 IARC Operating Projects	2028	12003	5307	\$662,000	\$0	\$0	\$662,000	\$1,324,000	IARC Operating Assistance & PM Pass through to AACOG
Section 5307 Transit: Operating Expenses	2028	12001	5307	\$55,752,362	\$0	\$0	\$13,938,091	\$69,690,453	Capital cost of contracting, ADA, PM
Section 5309 ART NS EW	2028	12024	5309	\$67,357,990	\$0	\$0	\$40,521,377	\$107,879,367	Transit: Adv Rapid Transit EW Cord
Section 5310 Mobility of Seniors & Persons	2028	12004	5310	\$2,715,196	\$0	\$0	\$678,799	\$3,393,995	VIA Will Call & Taxi Subsidy, Program Administration, Pass through to Subs
Section 5339 Transit Revenue Vehicles	2028	12022	5339	\$4,365,000	\$0	\$0	\$10,045,000	\$14,410,000	Purchase 41 Paratransit Vans
TOTAL FY2028 FEDERAL FUNDING:				\$130,852,548	\$0	\$0	\$65,845,267	\$196,697,815	

OTHER FUNDING FY2028

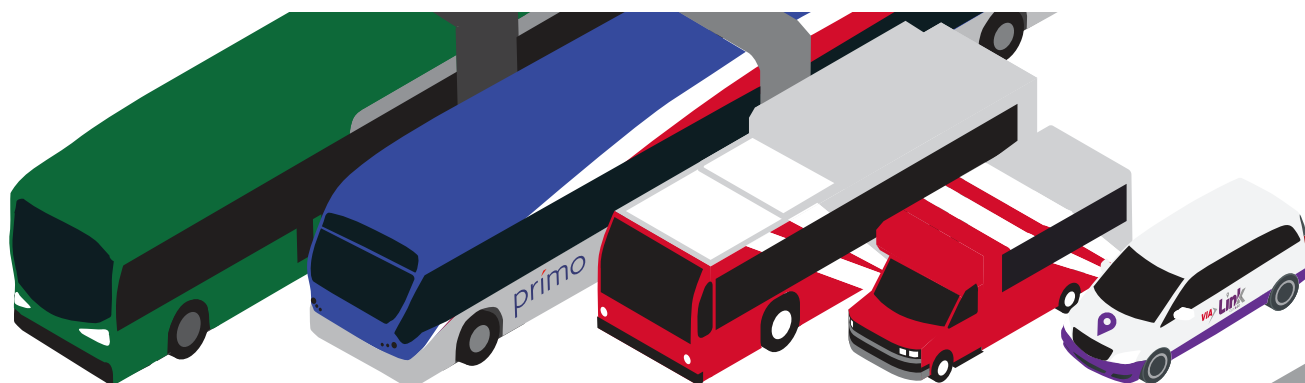
PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Adv Rapid Transit NS	2028	12013	NA	\$0	\$0	\$0	\$14,718,554	\$14,718,554	Construction of VIA Green Line from Steves Ave. to SA Airport
Transit: Rev Vehicle Replacement Components	2028	12011	NA	\$0	\$0	\$0	\$8,984,000	\$8,984,000	Engine & Transmission replacements
Transit: Revenue Vehicles	2028	12006	NA	\$0	\$0	\$0	\$79,100,000	\$79,100,000	Purchase 82 40' regular & express buses
Transit: Facility Mobile Hub	2028	12019	NA	\$0	\$0	\$0	\$3,315,266	\$3,315,266	Support capital
Transit: IT Projects	2028	12023	NA	\$0	\$0	\$0	\$1,135,000	\$1,135,000	Network upgrades, security camera upgrades, server & storage refresh, etc.
TOTAL FY2028 OTHER FUNDING:				\$0	\$0	\$0	\$107,252,820	\$107,252,820	

FY2028 AMENDMENTS

PROJECT NAME	Apportionment Year	MPO ID	Fed Fund Category	Federal Amount	State Amount	TDC Amount	Other/Local Amount	TOTAL \$	COMMENTS
Transit: Advanced Rapid Transit (East-West Corridor)	2028	12024	5309	\$67,357,990	\$0	\$0	\$40,521,377	\$107,879,367	12/5/2024 Add in total project cost of \$289,171,821
Transit: Advanced Rapid Transit (East-West Corridor)	2028	12024	5309	\$64,656,000	\$0	\$0	\$48,205,000	\$112,861,000	8/27/2025 Update funding
TOTAL FY2028 AMENDMENT FUNDING:				\$132,013,990	\$0	\$0	\$88,726,377	\$220,740,367	



Appendices





DATE: September 23, 2025

TO: VIA Board of Trustees

FROM: J'Maine Chubb, Vice President Fiscal Management/CFO

THROUGH: John Gary, President and CEO

RE: Proposed FY 2026 Operating Budget

Executive Summary:

To present the recommended Fiscal Year 2026 Operating Budget for adoption by the Board.

Alignment with Organizational Pillars:

Pillar: Customers: Increasing frequency, reliability and enhancing the rider experience that drives and sustains ridership growth. Maintain strong customer satisfaction scores.

Pillar: Community: Connecting people to opportunity. Reaching more people with more service.

Pillar: VIA Workforce: Investing in people. Attracting and retaining talent with a strong employee-centric culture.

Pillar: Financial and Organizational Excellence: Sustaining organizational capacity to invest in future growth.

Background:

The FY 2026 budget process began in March 2025 with the preliminary formulation of the Five-Year Capital Spending Plan. In April 2025, a preliminary hours and miles service plan was developed, and in May through July 2025, the FY 2026 Operating Budget was developed.

Plan elements evaluated in building the budget include: the Board's strategic priorities, including advancing KSAM; increase service levels; hire and retain Bus Operators; establish a reserve within the Operating Budget and Capital Spending Plan.

VIA's proposed FY 2026 Operating Budget is \$339,078,417. The proposed FY 2026 Operating Budget was reviewed with the Board at a Budget Workshop on August 5, 2025, and subsequent briefings were made available to Board members.

A public hearing to present the proposed FY 2026 Operating Budget was held on Tuesday, September 2, 2025, at 5:30 p.m. at the VIA Metro Center Board Room. The public comment period ended Friday, September 5, 2025 and no budget comments were received.

The Budget Notice for the public hearing was published on August 17, 2025. A dedicated webpage was also launched the week of August 17 (viainfo.net/fy26budget) and has had 30 views. The notice of public hearing was distributed to elected officials and copies of the proposed budget book and notice of public hearing were also distributed to all Transit Centers and Park & Rides on August 15, 2025.

The Budget Public Hearing notice was also provided via social media channels resulting in: Facebook (1,833 impressions), Instagram (3,159 impressions), and X (244 impressions).

Analysis:

The budget focused on the four strategic pillars: Workforce, Customer, Community, and Financial & Organizational Excellence. Key budget goals include continuing to advance the KSAM Plan including accelerating the Better Bus Plan, hire and retain Bus Operators, and establish and incorporate a reserve within the Operating Budget.

The proposed FY 2026 Operating Budget is \$339,078,417 up \$11,600,682 (4%) from the FY 2025 Budget of \$327,477,735. The proposed FY 2026 Operating Budget includes budget revisions totaling \$2,778,578 made subsequent to the budget figure of \$336,299,840 presented to the Board on August 5, 2025.

Budget Revisions –The \$2.8M budget revisions includes the acceleration of Better Bus Plan and 1 Director of Customer Service Operations. The goal of the Better Bus Plan is to deliver faster, more direct service on traditional bus routes and expand the VIA Link on-demand service network. The FY 2026 operating budget includes the acceleration of the Plan by 39%. VIA's goal is to implement delivering 63% of the Better Bus Plan in the first 2 years. Secondly, one Director of Customer Service Operations position was added to be responsible for providing strategic leadership and oversight of the technology infrastructure and systems that support the transit agency's call center operations. This includes ensuring the efficient and effective delivery of technology services to enhance customer experience, streamline operations, and drive customer-facing innovation.

FY 2026 Budget to FY 2025 Budget Comparison – The \$11.6M increase from the FY 2025 budget to the FY 2026 operating budget focuses on funding key initiatives within our four strategic pillars: Workforce, Customer, Community, and Financial & Organizational Excellence. Workforce investments total \$12.6M, which include a 3.5% annual salary increase and funding for market adjustments and benefits. Customer and Community initiatives total \$19.5M and include a net increase of 117 bus operators, 19 operations support and project management, and acceleration of the Better Bus Plan. Financial & Organizational Excellence includes savings of (\$20.5M) as a result of (\$8.2M) in departmental efficiencies and (\$12.3M) decrease in Pension and OPEB expenses due to favorable investment earnings.

Intangible Assets – FY 2026 is the third year in which VIA's budget reflects two new Governmental Accounting Standards Board (GASB) statements covering leases (Statement No. 87) and Subscription-Based Information Technology Arrangements (SBITAs – Statement 96). Payments associated with intangible right-to-use lease assets are budgeted at \$19,682,892 in FY 2026, and payments associated with intangible SBITA assets are budgeted at \$1,992,417.

Action Recommended:

Staff recommends approval of the FY 2026 Operating Budget.

Attachments:

Attachment 1: FY 2026 Proposed Budget PowerPoint

Attachment 2: FY 2026 Operating Budget Revenue and Expense Summary



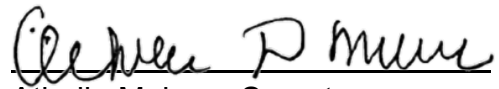
RESOLUTION: 9-23-25-12

SUBJECT: **Fiscal Management** – Adoption of the Fiscal Year 2026 MTA and ATD Operating Budget

Whereas, the VIA Metropolitan Transit Board of Trustees adopt the October 1, 2025 - September 30, 2026 Budget set out in Attachment 2.

NOW THEREFORE BE IT RESOLVED BY THE VIA METROPOLITAN TRANSIT BOARD OF TRUSTEES THAT the Board of Trustees adopt the Fiscal Year 2026 Operating Budget.

I, the undersigned officer of VIA Metropolitan Transit, do hereby certify that the above and foregoing is a true and correct copy of a resolution adopted at the meeting of the Board of Trustees on September 23, 2025.


Athalie Malone, Secretary

Operating / Non-Operating Revenue and Expense FY26 Budget Summary

	MTA	ATD	Total
<u>Operating Revenues</u>			
Line	\$ 12,899,973	2,961,198	\$ 15,861,171
Robert Thompson Terminal	31,570	-	31,570
Special Events	37,679	-	37,679
Subtotal Bus Revenues	12,969,222	2,961,198	15,930,420
VIAtrans	1,939,481	-	1,939,481
VIA Link	101,901	-	101,901
Bus Advertising	510,000	-	510,000
Parking Lot Revenue	51,000	-	51,000
Real Estate Development	202,080	-	202,080
Miscellaneous	367,920	-	367,920
Total Operating Revenues	16,141,604	2,961,198	19,102,802
<u>Operating Expenses</u>			
Line	188,548,967	53,560,551	242,109,518
Robert Thompson Terminal	612,354	-	612,354
Other Special Events	501,049	-	501,049
Promotional Service	20,330	-	20,330
Subtotal Bus Expenses	189,682,700	53,560,551	243,243,250
VIAtrans	54,748,916	-	54,748,916
VIA Link	4,170,061	-	4,170,061
Vanpool	-	1,095,800	1,095,800
Real Estate Development	4,743	-	4,743
Leases	83,427	-	83,427
Business Development and Planning	11,512,437	2,544,472	14,056,909
Total Operating Expenses (Excl. Depr. & Amort.)	260,202,285	57,200,823	317,403,108
Amortization*	21,355,230	320,080	21,675,309
Total Operating Expenses (Excl. Depr.)	281,557,515	57,520,903	339,078,417
<u>Non-Operating Revenues/(Expenses)</u>			
Sales Tax	221,236,000	77,712,000	298,948,000
Investment Income	15,580,000	-	15,580,000
Bond Interest and Issuance	(2,161,646)	(6,814,837)	(8,976,483)
Grants	60,560,449	-	60,560,449
Total Non-Operating Revenues/(Expenses)	295,214,803	70,897,163	366,111,966
Net Income/(Loss) before Capital Contributions	29,798,892	16,337,458	46,136,350
Capital Contributions	95,200,000	-	95,200,000
Change in Net Position	\$ 124,998,892	16,337,458	\$ 141,336,350

* Includes Lease Amortization (AMT) and Subscription-Based Information Technology Arrangement (SBITA) expenses.



DATE: September 23, 2025

TO: Advanced Transportation District Board of Trustees

FROM: J'Maine Chubb, Vice President Fiscal Management/CFO

THROUGH: John Gary, President and CEO

RE: Proposed FY26 Operating Budget

Executive Summary:

To present the recommended Fiscal Year 2026 Operating Budget for adoption by the Board.

Alignment with Organizational Pillars:

Pillar: Customers: Increasing frequency, reliability and enhancing the rider experience that drives and sustains ridership growth. Maintain strong customer satisfaction scores.

Pillar: Community: Connecting people to opportunity. Reaching more people with more service.

Pillar: VIA Workforce: Investing in people. Attracting and retaining talent with a strong employee-centric culture.

Pillar: Financial and Organizational Excellence: Sustaining organizational capacity to invest in future growth.

Background:

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Analysis:

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Budget Revisions – The \$2.8M budget revisions includes the acceleration of Better Bus Plan and 1 Director of Customer Service Operations. The goal of the Better Bus Plan is to deliver faster, more direct service on traditional bus routes and expand the VIA Link on-demand service network. The FY 2026 operating budget includes the acceleration of the Plan by 39%. VIA's goal is to implement delivering 63% of the Better Bus Plan in the first 2 years. Secondly, one Director of Customer Service Operations position was added to be responsible for providing strategic leadership and oversight of the technology infrastructure and systems that support the transit agency's call center operations. This includes ensuring the efficient and effective delivery of technology services to enhance customer experience, streamline operations, and drive customer-facing innovation.

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Intangible Assets – FY 2026 is the third year in which VIA's budget reflects two new Governmental Accounting Standards Board (GASB) statements covering leases (Statement No. 87) and Subscription-Based Information Technology Arrangements (SBITAs – Statement 96). Payments associated with intangible right-to-use lease assets are budgeted at \$19,682,892 in FY 2026, and payments associated with intangible SBITA assets are budgeted at \$1,992,417.

Action Recommended:

Staff recommends approval of the FY 2026 Operating Budget.

Attachments:

Attachment 1: FY 2026 Proposed Budget PowerPoint

Attachment 2: FY 2026 Operating Budget Revenue and Expense Summary



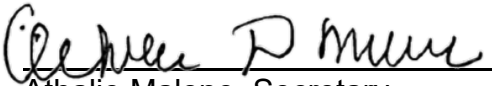
RESOLUTION: 9-23-25-02

SUBJECT: **Fiscal Management** – Adoption of the Fiscal Year 2026 MTA and ATD Operating Budget

Whereas, the Advanced Transportation District (ATD) Board of Trustees to adopt the October 1, 2025 - September 30, 2026 Budget set out in Attachment 2.

NOW THEREFORE BE IT RESOLVED BY THE ADVANCED TRANSPORTATION DISTRICT BOARD OF TRUSTEES THAT the Board of Trustees adopt the Fiscal Year 2026 Operating Budget.

I, the undersigned officer of the Advanced Transportation District (ATD), do hereby certify that the above and foregoing is a true and correct copy of a resolution adopted at the meeting on September 23, 2025.


Athalie Malone, Secretary



DATE: September 23, 2025

TO: VIA Board of Trustees

FROM: J'Maine Chubb, Vice President Fiscal Management/CFO

THROUGH: Jon Gary Herrera, President & CEO

RE: FY 2026-2030 Capital Spending Plan

Executive Summary:

To request approval of VIA's proposed FY 2026-2030 Capital Spending Plan.

Alignment with Organizational Pillars:

Pillar: Customers: Increasing frequency, reliability and enhancing the rider experience that drives and sustains ridership growth. Maintain strong customer satisfaction scores.

Pillar: Community: Connecting people to opportunity. Reaching more people with more service.

Pillar: VIA Workforce: Investing in people. Attracting and retaining talent with a strong employee-centric culture.

Pillar: Financial and Organizational Excellence: Sustaining organizational capacity to invest in future growth.

Background:

2026-2030 Capital Spending Plan – VIA develops a Five-Year Capital Spending Plan that reflects projected spending for capital asset projects, as part of the annual budgeting process. In order for VIA to apply for grant funds for these projects, they must be included in the Metropolitan Planning Organization's (MPO's) Transportation Improvement Program (TIP) and the State of Texas's TIP. The proposed Five-Year Capital Spending Plan, along with the proposed FY 2026 Operating Budget, were reviewed with the Board at a Budget Workshop on August 5, 2025. Subsequent briefings were also made available to the Board members.

Current TIP – In order for VIA to apply for the FY 2026 grants, projects included in the application must be in the TIP. The necessary TIP revisions will be incorporated into the

MPO's TIP. The current TIP covers FY 2023 to FY 2026, and the new FY 2025 -F Y 2028 TIP was adopted locally by the Transportation Policy Board of the MPO on June 24, 2022, and is currently pending federal approval. The MPO's TIP is updated every two years and amended quarterly. VIA's current TIP was approved by the Board of Trustees on September 28, 2022. During the current budget cycle, there have been various changes to the capital plan, and the current TIP now needs to be revised. VIA's updated TIP will be submitted to the MPO and incorporated into the MPO's TIP amendment this fall.

Analysis:

VIA's Five-Year Capital Spending Plan for FY 2026-2030 of \$978,298,357 was presented to the Board on August 5, 2025. Subsequent revision to the Five-Year Capital Spending Plan included a project contingency of \$100,145,157, which increases the Five-Year Capital Spending Plan for FY 2026-2030 to \$1,101,596,732. VIA's Five-Year Capital Spending Plan for FY 2026-2030 is attached. This document shows all the projects that comprise the programmed \$1,101,596,731 capital spending total for FY 2026-2030. The capital spending plan total for FY 2026 is \$235,226,088. Attachments include the Five-Year Capital Spending Plan and Transportation Improvement Program (TIP).

Action Recommended:

Staff recommends approval of VIA's FY 2026-2030 Capital Spending Plan. After Board approval, staff will then file the related Transportation Improvement Program updates with the MPO.

Attachments:

Attachment 1: Five-Year Capital Spending Plan
Attachment 2: Transportation Improvement Program



RESOLUTION: 9-23-25-13

SUBJECT: **Fiscal Management** – FY 2026-2030 Capital Spending Plan

WHEREAS, the VIA Metropolitan Transit President/CEO and staff reviews, reassesses and updates the scope, content, and cost of projects contained in the Five-Year Capital Spending Plan and Transportation Improvement Program (TIP) as needed; and;

WHEREAS, the Proposed Five-Year Capital Spending Plan for FY 2026-2030 needs to be adopted by VIA's Board of Trustees so that an updated approved budget will be in place for spending, and the corresponding TIP can be updated;

NOW THEREFORE BE IT RESOLVED BY THE VIA METROPOLITAN TRANSIT BOARD OF TRUSTEES THAT the VIA Board of Trustees adopts the FY 2026-2030 Capital Spending Plan as set out in Attachment 1 and Transportation Improvement Program as set out in Attachment 2.

I, the undersigned officer of VIA Metropolitan Transit, do hereby certify that the above and foregoing is a true and correct copy of a resolution adopted at the meeting of the Board of Trustees on September 23, 2025.


Athalie Malone, Secretary

VIA Metropolitan Transit
Five-Year Capital Spending Plan (FY26-30) and FY25 Forecast (\$)

		Five-Year Capital Spending Plan						
Category	Project No.	Forecast						Total
		2025	2026	2027	2028	2029	2030	2026-2030
Revenue Vehicles								
Paratransit Vans [17]	211101C00	4,900,000	250,000	-	-	-	-	250,000
Paratransit Vans [41]	271101C00	-	-	12,517,000	-	-	-	12,517,000
Paratransit Vans [41]	281101C00	-	-	-	12,955,000	-	-	12,955,000
Paratransit Vans [41]	291101C00	-	-	-	-	13,409,000	-	13,409,000
NEW_60' Primo Bus [19]	251100C00	2,900,709	24,570,114	-	-	-	-	24,570,114
NEW_CNG Bus [33] + Plus life extensions [63, 53, 33]	271100C00	-	-	30,049,800	10,827,000	9,427,000	6,075,000	56,378,800
NEW_Electric Bus [4]	271151C00	-	-	5,998,800	-	-	-	5,998,800
Total Revenue Vehicles		7,800,709	24,820,114	48,565,600	23,782,000	22,836,000	6,075,000	126,078,714
Service Vehicles								
Non-Revenue Support Vehicles	251201C00	3,905,000	454,857	-	-	-	-	454,857
Non-Revenue Support Vehicles	261201C00	-	962,225	-	-	-	-	962,225
Non-Revenue Support Vehicles	271201C00	-	-	1,463,194	-	-	-	1,463,194
Portable Restroom Trailer	251202C00	200,000	-	-	-	-	-	-
Trailers (Landscape and Event)	261202C00	-	60,000	-	-	-	-	60,000
Total Service Vehicles		4,105,000	1,477,082	1,463,194	-	-	-	2,940,276
Passenger Facilities								
Centro Plaza	161300C00	657,536	3,539,000	-	-	-	-	3,539,000
Bus Stop Improvements (BSI)	251310C00	91,625	1,450,000	650,000	650,000	650,000	650,000	4,050,000
Restroom Upgrades	231702C00	1,235,782	575,304	575,304	-	-	-	1,150,608
Randolph Park & Ride	161400C00	8,335,571	505,000	-	-	-	-	505,000
Eastside Transit Center	191301C00	312,479	5,530,000	3,440,000	-	-	-	8,970,000
Total Passenger Facilities		10,632,992	11,599,304	4,665,304	650,000	650,000	650,000	18,214,608
Operational Facilities								
Switch/Breaker/Transf/Gear Eval. & Update	171600C00	287,808	797,322	265,774	-	-	-	1,063,096
Replace VMC Roof	191600C00	581,809	-	-	-	-	-	-
Waste Water Treatment Upgrade	191601C00	323,911	116,600	-	-	-	-	116,600
Storeroom Shelving and Warehouse Pallet Racking System	251607C00	400,000	200,000	-	-	-	-	200,000
Standup Stock Chaser 24V	251607C01	39,000	-	-	-	-	-	-
Counterbalance Forklift 5K Propane & 10K Propane	251607C02	140,797	-	-	-	-	-	-
Spot Cooling/Climate Control System - consultant	251604C02	30,000	270,000	-	-	-	-	270,000
Spot Cooling/Climate Control System- construction	251604C03	900,000	-	-	-	-	-	-
Parking Lot upgrade	251604C04	-	3,500,000	-	-	-	-	3,500,000
Fall Protection System	251604C05	50,000	-	-	-	-	-	-
2nd Drive on Van Lift	251604C09	45,000	-	-	-	-	-	-
Bus Yard Improvements & Upgrades	241633C00	200,000	250,000	-	-	-	-	250,000
Maintenance Shop Spot Cooling	231606C00	2,951,572	-	-	-	-	-	-
Training Classroom	251603C00	390,031	-	-	-	-	-	-
Maintenance Bldg Elevator	241634C00	100,000	250,000	-	-	-	-	250,000
A/C Replacement	231605C00	130,714	-	-	-	-	-	-
Gas Detection Monitoring System	231600C00	-	300,000	399,000	-	-	-	699,000
The Grand Fence	251701C00	250,000	-	-	-	-	-	-
JLEC Foundation	251300C00	150,000	-	-	-	-	-	-
Maintenance - 4 Bay	251650C00	-	8,060,000	9,572,000	-	-	-	17,632,000
NEW_Bus Washer Upgrade	261650C00	400,000	-	-	-	-	-	-
Maintenance - Ancillary Spaces	NEW	-	-	-	7,500,000	7,500,000	-	15,000,000
NEW_Service Station Roof	251652C00	-	420,000	-	-	-	-	420,000
Total Operational Facilities		7,370,642	14,163,922	10,236,774	7,500,000	7,500,000	-	39,400,696
Administrative Facilities								
Operating Facilities Backup Generators	181700C00	125,151	-	-	-	-	-	-
Operating Facility Back-up Admin - Consulting	251700C02	-	100,000	-	-	-	-	100,000
Operating Facility Back-up Annex - Consulting	251700C03	-	100,000	-	-	-	-	100,000
Total Administrative Facilities		125,151	200,000	-	-	-	-	200,000
Maintenance Tools & Equipment								
Mobile Lifts (3 sets)	251800C00	244,039	-	-	-	-	-	-
Nova camera System Conversion	251850C00	-	1,155,000	845,000	-	-	-	2,000,000
Total Maintenance Tools & Equip.		244,039	1,155,000	845,000	-	-	-	2,000,000

VIA Metropolitan Transit
Five-Year Capital Spending Plan (FY26-30) and FY25 Forecast (\$)

		Five-Year Capital Spending Plan						
Category	Project No.	Forecast						Total
		2025	2026	2027	2028	2029	2030	2026-2030
<u>Replace Components for Rev. Vehicles</u>								
Engines and Transmissions	251900C00	2,000,000	3,150,332	3,150,332	-	-	-	6,300,664
Farebox Replacement	211900C00	8,866,625	128,144	-	-	-	-	128,144
Engines	NEW	-	-	-	2,160,700	2,223,045	2,356,530	6,740,275
Transmissions	NEW	-	-	-	322,980	168,000	-	490,980
Total Replace Components for Rev. Veh.		10,866,625	3,278,476	3,150,332	2,483,680	2,391,045	2,356,530	13,660,063
<u>Technology & Innovation</u>								
Data Center Server and Storage Refresh	262105C00	-	200,000	150,000	150,000	150,000	150,000	800,000
Security (Cameras, Doors, Network, Storage)	272118C00	-	80,000	-	-	-	-	80,000
Digital Signage/Kiosks	252100C00	75,000	-	-	-	-	-	-
ITS Equipment_Digital Signage_Kiosks.xlsx	262100C00	-	100,000	-	-	-	-	100,000
NEW_Customer Contact Center System	252150C00	-	800,000	-	-	-	-	800,000
NEW_CRM Acquisition and Implementation of CRM	NEW	-	1,600,000	-	-	-	-	1,600,000
New_P25 Radio Hardware refresh and COSA Gateway	NEW	-	1,100,000	-	-	-	-	1,100,000
NEW_Paratransit Scheduling Software Replacement	252101C00	-	1,300,000	-	-	-	-	1,300,000
Total Computer Hardware/Software		75,000	5,180,000	150,000	150,000	150,000	150,000	5,780,000
<u>Misc. (Facilities, Equipment, Other)</u>								
Lactation Room	251653C00	19,000	-	-	-	-	-	-
Total Miscellaneous		19,000	-	-	-	-	-	-
Total Capital Before KSAM		41,239,158	61,873,898	69,076,204	34,565,680	33,527,045	9,231,530	208,274,357
<u>KSAM</u>								
Advanced Rapid Transit N/S Corridor	213100C00	80,763,837	124,992,000	210,219,000	67,829,000	-	-	403,040,000
Advanced Rapid Transit E/W Corridor)	214100C00	-	26,976,000	68,536,000	91,011,000	104,605,000	12,661,000	303,789,000
2nd O&M Facility	213101C00	-	-	17,032,000	17,737,000	28,426,000	23,153,217	86,348,217
Total KSAM		80,763,837	151,968,000	295,787,000	176,577,000	133,031,000	35,814,217	793,177,217
Five-Year Capital Spending Plan Total		122,002,995	213,841,898	364,863,204	211,142,680	166,558,045	45,045,747	1,001,451,574
Contingency			21,384,190	36,486,320	21,114,268	16,655,805	4,504,575	100,145,157
Five-Year Capital Spending Plan Grand Total		122,002,995	235,226,088	401,349,524	232,256,948	183,213,850	49,550,322	1,101,596,732

Glossary of Terms

100% VIA Capital Funds: VIA funds used to purchase fixed assets without federal assistance.

Accessible: As defined by Federal Transit Administration (FTA), a site, building, facility, or portion thereof that complies with defined standards and that can be approached, entered, and used by persons with disabilities.

Accrual Basis of Accounting: The process of relating the financial effects of transactions to the period in which they occur. In this case, revenue is recognized when earned and expenses are recognized when incurred.

Administration Related Salaried Employees: Salaried employees that perform functions identified as administrative in the National Transit Database (NTD) chart of accounts.

Advanced Transportation District (ATD): A taxing entity created by State of Texas legislation allowing a transit authority to impose a sales tax to fund advanced transportation and mobility enhancement.

Americans with Disabilities Act (ADA): The Americans with Disabilities Act of 1990. This federal act requires many changes to ensure that people with disabilities have access to jobs, public accommodations, telecommunications, and public services, including public transit. Examples of these changes include mandating that all new buses and rail lines are wheelchair accessible, and that alternative transportation be provided to customers unable to access the transit system.

Amortization: The action or process of gradually writing off the initial cost of an asset.

Amtrak: Facility built and owned by VIA and leased to Amtrak for operations.

ARP: American Recovery Plan is a coronavirus rescue package to help recover from the economic fallout of the COVID-19 pandemic.

Advanced Rapid Transit (ART): High-quality, modern public transit that is faster and more accessible.

Audit: Independent assurance and management advisory services designed to mitigate VIA's risks, add value to the organization, and improve Operational processes.

Authorized Positions: Employee positions that have been authorized in the budget and will be filled during the year.

Automated Vehicle Locator (AVL) System: A data processing system that monitors actual running times of the bus fleet for adherence to schedules and provides computer-aided dispatch for the vehicle fleet.

Balanced Budget: A budget in which revenues equal or exceed expenses.

Glossary of Terms (continued)

Budget Basis: Rules for preparation of the budget. The Budget of the Enterprise Fund are prepared on a full accrual basis, meaning revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Budget Document: A formal plan of action for a specified time period that is expressed in monetary terms.

Budget Resolution: The official enactment by the Board establishing the legal authority for VIA to spend resources.

Budget Schedule: A list of key events that VIA follows in the preparation and adoption of the budget.

Capital Budget: A formal plan of action for a specified time period for purchases of fixed assets that is expressed in monetary terms.

Capital Expenditures: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, works of art, software, and other tangible or intangible assets that are used in operations that has an initial useful life greater than one year and meets VIA's capitalization threshold.

Capital Grant: Monies received from a grantor (for VIA, primarily the Federal Transit Administration (FTA)) used to acquire fixed assets.

Capital Grant Local Share: Represents assets to provide for VIA's matching share of Federal Transit Administration (FTA) grants.

CARES Act: The Coronavirus Aid, Relief, and Economic Security Act, signed into law in response to the economic fallout of the COVID-19 pandemic in the United States.

Circulator Routes: Circulator routes are those designed to complement the local bus network by featuring specialized services to smaller markets. Circulators are most often used where larger buses may be impractical, due to street patterns, building access, densities, or operating cost. Most circulator services are designed to connect to one or more transit centers where customers can transfer to local and regional transit services.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contract Service: Service provided for schools that cannot provide transportation for all children who require these services.

CRRSAA: The Coronavirus Response and Relief Supplemental Appropriations Act is a federal relief fund in response to the COVID-19 pandemic.

Glossary of Terms (continued)

Cost Center: A unit of a business that incurs expenses and may or may not generate revenue. Line, Contract and VIAtrans are examples of cost centers.

Debt Service Coverage Ratio (DSCR): A measure of the cash flow available to pay current debt obligations.

Demand-Response: A type of transit service where an individual passenger can request transportation from a specific location to another specific location at a certain time.

Department: A unit of a division that indicates overall management responsibility for an operation of a group of related operations within a functional area.

Depreciation: The allocation of the acquisition cost of a fixed asset to each period benefited by the asset based on a limited useful life of the fixed asset.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

Division: A unit of VIA that indicates overall management responsibility for an operation of a group of related operations within a functional area.

Enterprise Fund: Fund established to account for operations financed and conducted in a manner like the operations of private business enterprises.

Expense: Charges incurred during a period through activities that constitute VIA's ongoing operations.

Express Service: Express routes are typically designed as “point-to-point” services, serving a very limited number of stops and offering faster trip times for customers. Express routes are often designed to serve employees working traditional Monday-Friday, 8-5 shifts, and as such may only operate during the peak periods (a.m. and p.m.) on weekdays. With more dispersed activity centers and job locations, opportunities now exist for express routes to connect people to jobs in both directions of travel.

Fixing America's Surface Transportation Act (FAST Act): On December 4, 2015, President Obama signed into law 114-94, the Fixing America's Surface Transportation Act (FAST Act). The FAST Act funds surface transportation programs including, but not limited to, Federal aid highways at over \$305 billion for fiscal years 2016 through 2020.

Federal Transit Administration (FTA): The FTA is the federal agency which helps cities and communities provide mobility to their citizens. Through its grant programs, FTA provides financial and planning assistance to help plan, build, and operate rail, bus and paratransit systems.

Glossary of Terms (continued)

Fiscal Year (FY): A one-year accounting period used for financial reporting and budgeting. The fiscal year for VIA is October 1 through September 30.

Five-Year Financial Plan: A five-year projection of revenues, expenses, cash flow, reserve balances and related financial information as well as projected service levels upon which the plan is based.

Fixed Asset (Capital Assets): A long-lived asset acquired for use in the operation of the business and not intended for resale to customers. Examples of fixed assets include office equipment, vehicles, computer equipment, phone equipment and land. This includes all expenditures reasonable and necessary in acquiring or building the asset.

Fixed Route Service: Buses that operate according to fixed schedules and routes.

Fringe Benefits: Contributions made by VIA to meet commitments or obligations for employee fringe benefits. Some examples include VIA's share of Social Security, pension, medical and life insurance.

Full-Time Equivalent Position (FTE): The number of positions based on 2,080 hours per year, with part-time positions converted to the decimal equivalent of a full-time. For example, a part-time position working 20 hours per week would be equivalent to 0.5 of a full-time position.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. VIA prepares its financial statements using the accrual basis of accounting, treating VIA Metropolitan Transit as an enterprise fund.

Fund Balance: The difference between a fund's assets and liabilities.

Generally Accepted Accounting Principles (GAAP): The term used to describe broadly the body of principles governing the accounting for financial transactions underlying the preparation of a set of financial statements.

Goal: A statement of broad direction, purpose or intent.

Government Financial Officers Associations (GFOA): Represents public finance officials throughout the United States and Canada.

Governmental Accounting Standards Board (GASB): An independent, professional body to establish standards of accounting and financial reporting applicable to state and local governmental entities.

Grants: A contribution by a government or other organization to support a function. A grant may be classified as operational or capital depending on the purpose for which the funds are used.

Glossary of Terms (continued)

Headway: The time span between service vehicles on specified routes, sometimes called frequency.

Income: Compensation for services, interest, rents, royalties, etc.

Indirect Cost: A cost necessary for the functioning of the organization as a whole but which cannot be directly assigned to one service.

Intangible Asset: Economic resources characterized by a lack of physical existence.

Interactive Voice Response (IVR) System: A system that allows access to data (i.e., schedule information) through the use of the touch-tone pad on a telephone.

Internal Controls: Methods and measures implemented to safeguard assets, provide for accuracy of accounting data, and encourage compliance with policies.

Investments: Securities purchased for the generation of income in the form of interest.

JARC: Job Access Reverse Commute (JARC) is a grant provided by the FTA to provide transportation services between employment sites and low-income residential areas.

Keep San Antonio Moving (KSAM): Designed to improve the public transportation system throughout our region and make getting ahead easier. In other words, they help make economic mobility possible by increasing access to actual mobility.

Line Service: Service that is scheduled and runs on a fixed route.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct operations.

National Advisory Council on State and Local Budgeting (NACSLB): Council providing “Best Practices” in state and local budgeting. GFOA has recommended that governments use NACSLB documents as a model for evaluating and improving their budget processes.

National Environmental Policy Act (NEPA): The National Environmental Policy Act (NEPA) was signed into law on January 1, 1970. NEPA requires federal agencies to assess the environmental effects of their proposed actions prior to making decisions.

National Transit Database (NTD): An annual report to the FTA of financial and statistical information. The report is used by the FTA in calculating the annual grant apportionment.

Net Assets: Total Assets minus Total Liabilities.

Net Income: The total amount of revenue earned in a period of time, minus expenses, taxes and interest.

Glossary of Terms (continued)

Net Position: The excess amount of assets over liabilities.

NTD Chart of Accounts: The National Transit Database system of accounts used by all transit agencies which facilitates comparison of all transit agencies reporting to the FTA.

Non-Revenue Vehicle: Vehicles that do not carry fare paying passengers that are used to support transit operations.

Objective: Specific measurable goal that an organization aims to achieve to fulfill the broader mission.

Off-Peak: Non rush hour time periods.

Operating Budget: A budget of essential income and expenses for a given period (usually on year) excluding capital outlays.

Operating Expense: Operating costs incurred in order to generate operating revenue. Examples of operating expenses include fuel, maintenance supplies, administrative labor, professional fees and office supplies.

Operating Revenues: Revenues generated from the provision of service and from other activities directly related to the provision of service.

Operations Related Salaried Employees: Salaried employees that perform functions related to the provision of transit operations. Functions are identified in the NTD chart of accounts.

Paratransit Service: Non-fixed route service utilizing vans to provide pre-arranged trips to and from specific locations within the service area to certified participants in the program. Most often refers to wheelchair-accessible, demand-response van service.

Park and Rides: Facilities that provide ample parking spaces, transit information centers and amenities for transit users. Usually used for commute to work, school or shopping trips.

Pass: Type of discounted media for fare payment which offers unlimited rides for a specified period of time. Examples include 30-day pass and visitor's pass.

Passenger Miles: The cumulative sum of the distances traveled by passengers.

Peak: Rush hour time periods, typically defined as 6:00 a.m. through 9:00 p.m., Monday through Friday.

Performance Measures: Data collected to determine how effective or efficient a program is in achieving its objectives.

Glossary of Terms (continued)

Platform Time: The period of time in which a transit vehicle is in operation. Platform time contains time that buses are in revenue service and time required to support revenue service, for example time from a garage to the beginning of a route.

Proprietary Fund: A proprietary fund is an account that shows actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures.

Records Management Program: A program to support the intention of the State of Texas to establish, promote, and support an active continuing program for the efficient and economical management of local government records.

Recovery Ratio: One of the key performance indicators, measuring the amount of operating expense that was recovered from operating revenues. The ratio is calculated as system generated revenues divided by operating expenses.

Reserve: An account used to indicate that a portion of previous earnings is restricted for a specific purpose.

Retained Earnings: The accumulation of prior year earnings.

Revenue: Receipts from the sale of a product or provision of service.

Revenue Bond: A certificate of debt issued by an organization in order to raise revenue. It guarantees payment of the original investment plus interest by specified date. Debt service payment is secured by a specific revenue source.

Revenue Equipment: Includes vehicles that carry fare-paying passengers and equipment used for the collection of fares.

Ride Ridership: A trip taken by passengers on the bus or rail system. Each passenger counted each time that person boards a vehicle.

Service Levels: The amount of hours and miles provided in order to serve customers.

Special event Service: Service to regularly scheduled but relatively infrequent events (sporting events, annual festivals) that is open to the public, with routes and schedules set by VIA.

Stabilization Fund: Represents assets to provide a level of financial resources to protect against revenue shortfalls or unpredicted one-time expenditures.

Starlight Service: Demand response service between the hours of 1 a.m. and 4 a.m. The target market for this service is medical and hospitality industry employees.

Sunset Depot: Facility owned by VIA and leased by the Sunset Station Group, LLC to promote economic development in the Alamodome area.

Glossary of Terms (continued)

Texas Commission on Environmental Quality (TCEQ): The Texas Commission on Environmental Quality strives to protect our state's public health and natural resources consistent with sustainable economic development.

Transguide: An Intelligent Transportation System that provides information to motorists about traffic conditions, such as accidents, congestion and construction.

Transit Centers: Facilities that offer limited parking, transit information centers and passenger amenities. These facilities are transfer hubs for numerous routes which provide shelter for transit passengers waiting to make connections between routes.

Transportation Improvement Program (TIP): A capital improvement program developed cooperatively by local and state transportation entities. VIA and other transit systems must have their projects in the state TIP before federal funds can be awarded for those projects.

Uniform System of Accounts and Records: The uniform accounting structure required by the FTA allowing comparability between all transit systems in the United States.

Unlinked Passenger trip: Each boarding of a transit vehicle by a passenger is defined as an unlinked passenger trip. A single journey by one passenger, consisting of one or more unlinked boardings is considered a linked trip.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Vanpool: A transit service that links patrons making commuter trips to the same location using 12 – 15 passengers vans. The patrons pay a fee for the use of the van.

VIA Link: A transit service designed to provide on-demand transit through a ride-sharing program, where people may reserve a van to take a trip with as many as three people going to various destinations.

Vehicle Revenue Hours: The hours that vehicles travel while in revenue service. Vehicle revenue hours include layover/recovery time but exclude travel to and from storage facilities, training operators prior to revenue service, road test and deadhead travel, as well as school bus services

Vehicle Revenue Miles: The miles that vehicles travel while in revenue service. Vehicle revenue miles exclude travel to and from storage facilities, training operators prior to revenue service, road tests and deadhead travel, as well as school bus services

Warranty & Credits: Reimbursement for repairs covered by manufacturers' warranty agreements.

Glossary of Terms (continued)

Working Capital: Represents assets designated to provide VIA with sufficient operating funds to pay its day-to-day operational obligations.