



FY 2024 Annual Business Plan

October 1, 2023 to September 30, 2024
San Antonio, Texas

VIAINFO.NET





FY24 ANNUAL BUSINESS PLAN

OCTOBER 1, 2023 – SEPTEMBER 30, 2024

Annual Budget and
Five-Year Financial and Capital Plan

VIA METROPOLITAN TRANSIT
SAN ANTONIO, TEXAS

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Our Mission Statement

VIA provides regional multimodal transportation options that connect our community to opportunity, support economic vitality, and enhance quality of life throughout the region.

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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, 2022

Christopher P. Morrill

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, 2022** (fiscal year 2023). 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.

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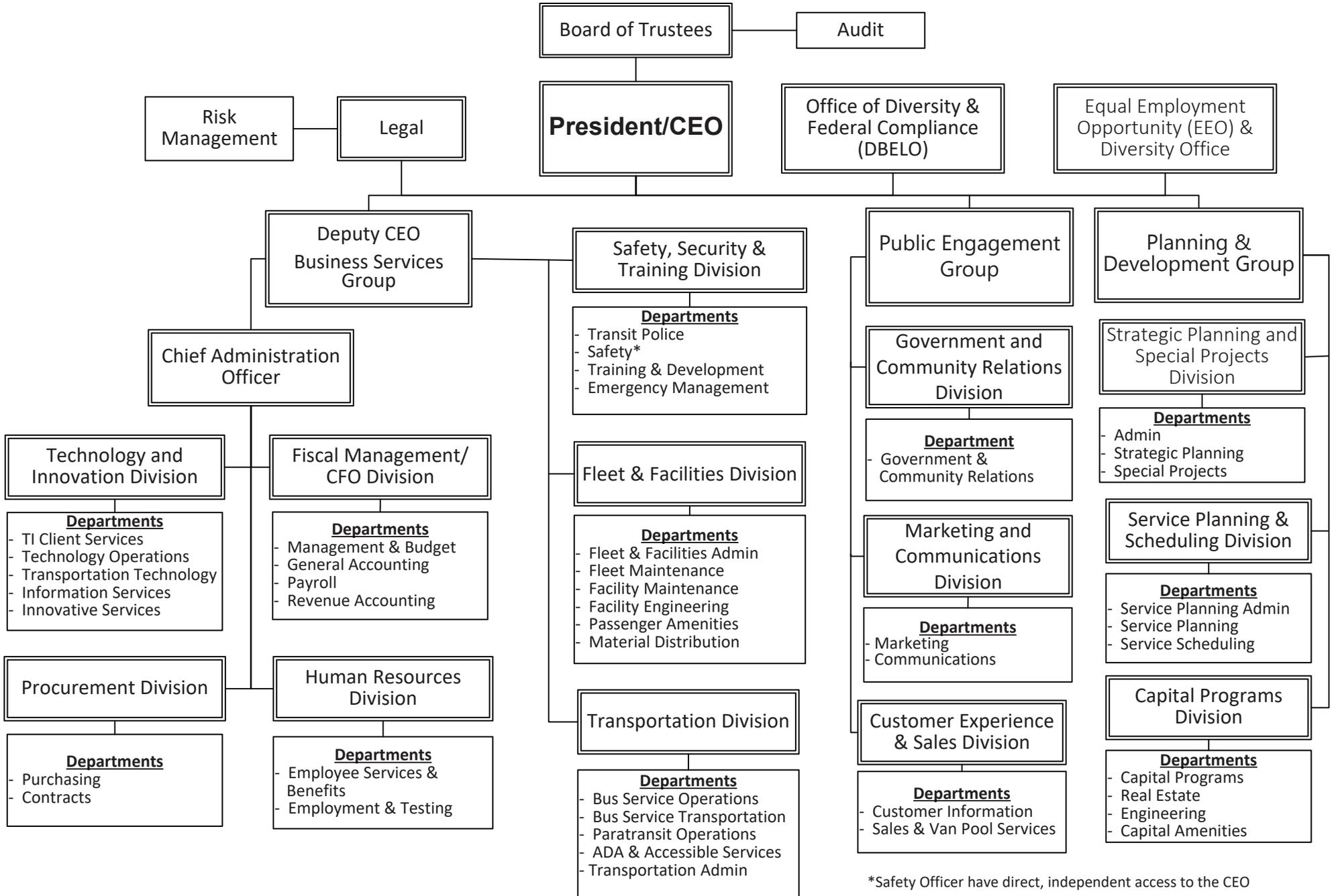
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VIA METROPOLITAN TRANSIT ORGANIZATIONAL CHART

October 1, 2023 – September 30, 2024



*Safety Officer have direct, independent access to the CEO

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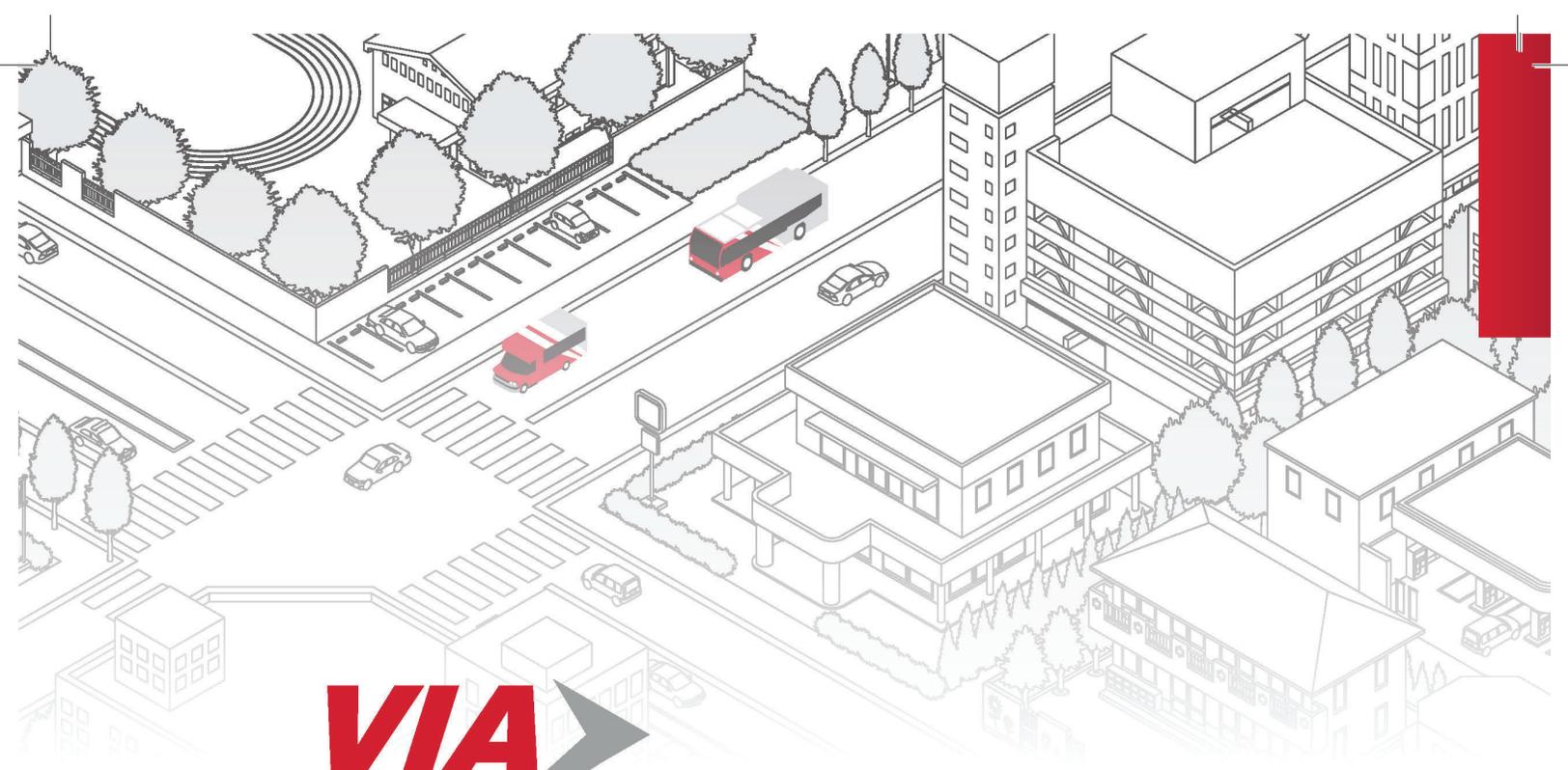
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Comments regarding any of the information contained in this document may be addressed to:

Vice President Fiscal Management/Chief Financial Officer
Fiscal Management Division
VIA Metropolitan Transit
P.O. Box 12489
San Antonio, Texas 78212

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VIA 



INTRODUCTION

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As we celebrate 45 years of service to the Greater San Antonio Region, we have reached a crossroads for our community, for public transportation and for VIA itself.

We continue to provide the best service possible and be a leader on transit innovations for the communities we serve, while continuing to operate as the least-funded major metropolitan transit authority in Texas. What we have accomplished, through the talent and dedication of our employees and focus of our leadership, is a source of pride and motivation.

For years, our community has told us they want and need more as we continue to move forward, together, and toward to a more mobile future.

We are well on our way to deliver the region's first Advanced Rapid Transit corridor, which with the growing VIA Link service, will bring true multimodal public transportation to the San Antonio region. This expansion is made possible through the Keep San Antonio Moving plan (KSAM), for which voters approved dedicated funding in the 2020 election. That additional portion of existing sales tax will become available to fund KSAM projects in 2026.

Throughout Fiscal Year 2023, VIA focused on the continued rebuilding from the impacts of the global coronavirus pandemic. We know returning to, and eventually exceeding, pre-pandemic employment numbers, service levels and ridership figures is a marathon, not a sprint. But I'm proud to say that we are moving steadily in the right direction. The trendlines for ridership on our fixed-route bus service, VIAtrans paratransit service and VIA Link are all in an upward trajectory.

We reached — and should celebrate — several key benchmarks this year that are important for delivering new and improved service for our community.

Ridership

- Like all public transit agencies, VIA saw a dip in ridership during the COVID lockdown. While we focused on maintaining safe and reliable trips throughout the pandemic — taking steps like temporary passenger limits — we have spent the past year rebuilding service and ridership levels through providing a positive customer experience, ongoing service revisions and targeted marketing designed to attract riders back to VIA.
- Before COVID, VIA was one of a handful of agencies nationwide showing ridership growth through strategic investments designed to improve frequency in key corridors. Since COVID, we have refocused on improving service to drive ridership with steady and promising gains.
- Through Q3 of FY23, VIA bus ridership grew by about 12%, complemented by steady gains for VIA Link and VIAtrans service, all pointing to recovery and continued growth for all trip services.

Workforce

- Factors affecting ridership include our ability to build and maintain a thriving workforce of operators, mechanics and others who support VIA's daily operation. This, too, was a focus of rebuilding efforts in 2023.

- While we have maintained retention and recruitment levels, we are working to increase them in the new year, using outreach and bonus programs to attract, hire and train qualified candidates.
- VIA increased its recruitment and hiring bonuses to incentivize employees and retirees to help find qualified operators and mechanics to join the team. And we raised starting pay for new hires, along with a one-time adjustment for existing employees as part of the strategy to continue strengthening our workforce.

Fleet

- This year, VIA deployed a new electric bus fleet to help further our alternative fuel program that supports a cleaner, greener transit system. We began testing a new generation of all-electric buses earlier this year in a move that underscores our continued commitment to sustainable transportation. A charging bay for the 40-foot Gillig vehicles was completed to charge the buses that underwent real-world testing for range and performance before rolling out on several routes.

Facilities

- A necessary component to VIA's future growth is a second Operations and Maintenance facility that can accommodate our growing bus fleet. After significant study and analysis, we have identified a selected property and are moving toward acquisition.
- We've continued construction of the Naco Pass Mobility Hub and the Interstate 10 Park and Pool facility. The final design for the Randolph Transit Center has been completed.

Keep SA Moving: Advanced Rapid Transit (ART)

- Projects outlined as part of Keep SA Moving are progressing, with plans for the region's first Advanced Rapid Transit corridor moving into the fast lane. The ART North-South corridor, known as the VIA Rapid Green Line, earned the required approval under the National Environmental Policy Act (NEPA) to proceed to construction — an important milestone and key to preserving federal funding commitments.
- Two Interlocal Agreements (ILAs) with the City of San Antonio were finalized this year, marking a major next step toward a Full-Funding Grant Agreement with the Federal Transit Administration.
- Construction on the Green Line is expected to begin in 2025 with service opening in 2027.
- A project office to support the Green Line opened in June 2023. The dedicated office space on San Pedro Avenue serves as a central location where members of the public can visit, get updated information about the project, ask questions and gather to discuss its progress.
- This year, we also advanced plans for an East-West ART corridor, known as the Silver Line. The federal government has acknowledged the project in its budgetary planning documents, and we are working to secure the local dollars necessary for the project to proceed.

VIA Link

- We celebrated ridership milestones and a partnership with Toyota Motor Manufacturing, Texas, Inc., in the VIA Link South Zone, which launched in August 2022, and also serves the Texas A&M University-San Antonio and Palo Alto College campuses.
- Plans for a fourth VIA Link zone in the Randolph Park & Ride area are substantially complete with a proposed October launch date.

Awards and Recognition

The hard work that VIA has done hasn't gone unnoticed. Across 2023, the agency was recognized on several occasions for outstanding projects in the public transit space. Awards won by VIA include:

- The Texas Transit Association (TTA) named VIA Metropolitan Transit President/CEO Jeffrey C. Arndt as its 2023 Outstanding Public Transportation General Manager in recognition of his work and contributions to transform transportation in our region.
- VIA Vice President of Communications and Strategy Rachel Benavidez was named "PR Professional of the Year" by the Public Relations Society of America-San Antonio.
- Office of Management and Budget received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- The Department of Employee Services and Benefits received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- VIA Metropolitan Transit was recognized by the Texas Workforce Commission and "We Hire Vets" program for its commitment to actively recruit and hire veterans of the U.S. Armed Forces (19% of the VIA workforce is composed of veterans).
- The VIA Thrive Program was recognized by the Mayor's Fitness Council and Fit City SA as part of the Healthy Workplace Recognition Program.
- VIA received the Rosa Parks Diversity Award from WTS for the San Antonio Region for the Advanced Rapid Transit Network project.
- The San Antonio Chapter of the Public Relations Society of America awarded the La Plata Award of Excellent for Internal Communications was for VIA's Operation Top Give United Way campaign.
- The San Antonio Chapter of the Public Relations Society of America awarded the La Plata Award of Merit for Public Service for VIA's series of public meetings focused on the Rapid Green Line.

Looking Forward

Our Fiscal Year 2024 budget comprises \$262.5 million in operations — 67% of spending — and \$128.3 million in capital outlays. Our plan includes four key goals: to continue to recover and grow VIA's ridership, to further advance the KSAM plan, to build strategic partnerships and to invest in staff development.

Once again, our fare structure — one of the most affordable in the U.S. — is holding steady. Our sales tax forecast shows a growth rate of 3.3%. In the coming fiscal year, we plan to invest in reliability and frequency for our fixed-route bus service, increase funding for VIAtrans to meet demand in service, and add an additional VIA Link zone in addition to service improvements in the existing three zones.

We will continue our campaign to recruit new operators and mechanics, using advertising, earned media and incentives for both employees and retirees to recruit new candidates. We know the importance of rebuilding a workforce that was decimated by the pandemic. It's absolutely critical, in light of VIA's bold plans, to launch new ART service in 2027 and continue to bolster frequency improvements across our system.

Growing our workforce and ensuring leadership continuity are both key elements to the success of our KSAM plan, designed to move more people faster and farther. KSAM preserves core service and dedicates resources where they're most needed, including more frequency on key routes, innovative trip options, and partnerships with transportation partners. More than two-thirds of San Antonio voters approved Proposition A in November 2020. The initiative reallocates a 1/8th-cent sales tax to the Advanced Transportation District, beginning Jan. 1, 2026.

As we continue to focus on improving the customer experience through KSAM projects and beyond, our Technology & Innovation Department plans to implement a number of projects that will directly impact our customers and will empower our employees to better serve them. We'll deploy a new infotainment system across the fleet that will improve our communications with riders and improve their overall experience with VIA. The TI team will also integrate metrics reporting systems and dashboards throughout the organization.

In addition to the significant work that the Planning & Development Group has done on the ART network, the team has also neared completion on a number of significant VIA projects, including the Interstate 10 Park & Pool, the Randolph Transit Center, and the Eastside Mobility Hub.

As we look ahead to the next 45 years of service, I'm reminded of everyone who helped VIA get to where we are today. Knowing that thousands of people have so tirelessly dedicated themselves to ensuring that our friends, families and neighbors have equitable access to public transportation so that they can access opportunity and improve the quality of their lives is absolutely humbling.

I'm proud to be part of this organization. I'm impressed by what we've done and excited about where we're headed.

Sincerely,



Jeffrey C. Arndt
President and CEO

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FISCAL YEAR 2024 BUDGET

FY23: A YEAR IN REVIEW

In FY23, VIA continued to take steps to advance the goals outlined in the Keep SA Moving (KSAM) plan:

- Planning and preliminary engineering design for an Advanced Rapid Transit (ART) system to run high-occupancy, 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 (formerly known as ART N/S) is in the second year in the Federal Transit Administration's (FTA) Capital Investment Grants (CIG) Program. Since entering the Project Development phase of the program, the Green Line has received a preliminary rating of "Medium-High;" has been recommended for a \$158M grant via the President's FY 2023 Budget; has been addressed in two rounds of Public Meetings with the community; has been assigned a Project Management Oversight Consultant (PMOC) from the FTA; and has completed the National Environmental Policy Act (NEPA) documentation with a Categorical Exclusion. The Green Line project has also finalized 30% of engineering plans and has been reviewed through the FTA and PMOC risk workshop. As a result of the risk workshop in June 2023, the FTA recommended the Green Line project cost estimate, excluding finance charges, to be \$423M Year of Expenditure (YOE), an addition of \$34M YOE. When financing charges of \$23.3M are added, the total project cost is \$446.3M.

Silver Line Project

The Silver Line project (formerly known as ART E/W) is in the first year in the Federal Transit Administration's (FTA) Capital Investment Grants (CIG) Program. Since entering the Project Development phase of the program, VIA has submitted a Ratings Package to the FTA. The project team has developed high-level conceptual plans to serve as the basis for the initial cost estimate included in the Ratings Package. During this period, staff has also begun coordinating with the City of San Antonio and other agency stakeholders to ensure a successful project.

As of August 2023, and as a result of additional study, the preliminary project cost for ART East/West Silver Line is estimated at \$289.2M YOE. VIA submitted a Small Starts rating package, including an updated financial plan, in August 2023.

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 for a much different and smaller fleet. While the building has seen many minor modifications over the years, no full-scale renovation has occurred, and many of the original systems remain in place. As VIA continues to grow and the existing facility continues to age, VIA must invest in infrastructure that allows for the continued maintenance and operations of the fleet, along with the ability to support new vehicle technologies most efficiently. In 2020, VIA began studying the feasibility of a 2nd fixed-route O&M facility, looking at preliminary space and site requirements and developing phasing plans that would allow VIA to pursue Federal funding.

These accomplishments, achieved through teamwork and collaboration, will be foundational for our work in the new fiscal year as we continue driving the region toward recovery.

Highlights

Highlights of FY23 include:

- Made significant progress on the Keep San Antonio Moving (KSAM) project:
 - ART Green Line completed all FTA required work for Entry into Engineering.
 - ART Silver Line submitted for a rating under FTA Small Starts.
 - 2nd O&M facility study progressed.
 - Better Bus -Transit Network Evaluation and Design Project commenced.
- Naco Pass Mobility Hub – completed construction and subsequent investigation of a pavement failure. Addressing the issue with redesign and reconstruction of two phases.
- Randolph Transit Center – completed final design and advertised on September 28, 2023.
- I-10 Park & Pool – began construction and nearly substantially complete. Anticipate opening to public by November 1, 2023.
- Completed VIA Link service evaluation for Randolph Zone to open in October 2023.

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 – advanced in FY23.

Large-scale projects, including Park & Ride and Transit Center renovations, moved ahead, and will be substantially completed by the first quarter of calendar year 2024. Facilities and passenger amenities projects ranged from upgraded bus stops to the creation of mobility hubs linking different modes of travel.

Of the capital program highlights in FY23, one of the most significant in terms of potential long-term impact for improving the transit system in San Antonio is having the KSAM ART N/S project

accepted into the President’s budget. VIA received a Medium-High rating on the project, which is considered a very solid rating.

VIA’s slate of projects being pursued is foundational to the modernization of transit in our region. In FY24 and beyond, we will continue to work on expanding ART, VIA Link on-demand service, and other innovations that make it easier to choose and use VIA.

Federal Grant Awards

The U.S. Department of Transportation selected VIA as a recipient of technical assistance through the Thriving Communities Program. This is an exciting and important victory that will better position VIA and the community to attract more federal dollars back home, adding fuel to our pursuit of making San Antonio a better place to live.

VIA partnered with the City of San Antonio, Bexar County and Local Initiatives Support Coalition-San Antonio (LISC) in the pursuit of this USDOT grant. The successful partnership underscores the symbiotic relationship between strong transit and housing.

In this program, VIA will join more than a dozen communities in the Complete Transit Oriented Neighborhoods Cohort. The federal program is designed to assist under-resourced communities to better access federal funds from the Bipartisan Infrastructure Law (BIL) for transportation projects that will create jobs, improve safety, and strengthen local economies.

The program “provides two years of no-cost intensive technical assistance” that will help ensure VIA has the best-possible opportunity to win federal support for its planned Advanced Rapid Transit E/W corridor, to be called the “Silver Line,” which was recognized by the Federal Transit Administration this year as a new project. VIA’s application for the Thriving Communities Program notes the historical redlining, racial discrimination, and inequities, which still persist today, in the East and West Side communities that would be linked by the project. VIA sought the technical assistance program to ensure that the project and the City of San Antonio’s \$17M bond investment in affordable housing for the East and West sides are equitable and provide meaningful community engagement.

There are four categories of communities, including “Complete Transit-Oriented Neighborhoods,” in which VIA was grouped. That category will focus on urban and suburban communities in metropolitan areas that are working to advance equitable transit-oriented development and improve safe, reliable, and accessible transit services, according to a news release from the U.S. Transportation Department.

For KSAM ART Silver Line, VIA was awarded \$8.1M to fund advanced project development.

VIA will continue to aggressively pursue grant opportunities to further transit projects.

Fiscal Year 2024

VIA's FY24 Budget includes the following goals:

- Recover and grow ridership
- Advance the KSAM Plan
- Build strategic partnerships
- Invest in staff development

Key goals of the KSAM acceleration plan include:

- Rebalancing the system
- Providing diverse, high-quality options
- Improving the customer experience

FY24 will be a year of continued progress on several fronts, including new technologies to improve customer convenience, building on our positive brand message, and advancing KSAM projects and initiatives. The FY24-28 Capital Plan includes new passenger facilities, KSAM ART Green Line, 2nd O&M facility, Eastside Mobility Hub, and other projects.

FY24: RECOVERING AND GROWING RIDERSHIP AND DELIVERING “KEEP SA MOVING” PLAN

Key Budget Objectives

Focus areas for the FY24 budget are guided by the Keep SA Moving Plan goals and include ongoing employee/rider health and safety initiatives, as well as projects in progress, such as the system rebalancing, and service delivery improvements to retain and recover ridership.

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

Looking ahead, VIA will be making a variety of strategic investments to help better meet the transit needs of the community.

- Enhanced revenue vehicle fleet
 - Purchase of 192 buses in FY24-28 (this includes 30 Primo buses for ART)
 - Purchase of 97 new paratransit vans
- Pursue additional Advanced Rapid Transit funding and commence final design
 - Begin Preliminary Engineering and NEPA for Silver Line Corridor
 - Pursue FTA Capital Investment Grants Program next steps for both Green Line and Silver Line Corridors
- Move Projects into Final Design & Construction
 - Randolph Transit Center
 - Eastside Mobility Hub
- Advance Programming and Conceptual Design
 - 2nd Fixed Route Maintenance/Operations Facility
 - Site Selection/Acquisition
- Other Planning Initiatives
 - Mobility-on-Demand Expansion
 - Facility Master Planning
 - Update of Long-Range Plan

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 for 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 will make significant progress on new facilities and other projects in FY24. 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 an update in the coming year.

Randolph Transit Center – The reconstruction of the Randolph Transit Center is currently in the solicitation stage as interested construction teams review the final design plans and submit a proposal to execute the project. The existing facility is located at the interchange of Loop 410 and I-35. A brand-new Transit Center will be constructed on site to replace this 20-year-old facility. Improvements include new boarding platform and 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.

Naco Pass Mobility Hub – The Naco Pass Mobility Hub project completed construction and subsequent investigation of a pavement failure. Advertising for the reconstruction is currently underway. The location serves three bus routes and is a hub for the northeast VIA Link service.

I-10 Park & Pool – This project is in the far edge of northwest Bexar County and is in partnership with Alamo College District. Once complete it will provide a parking and a meet-up area for car/vanpool users with direct connection to future I-10 HOV lanes. Bus service is planned to be introduced in future years. Construction activities began in August 2022, and it is anticipated to be operational in winter of 2023.

Eastside Mobility Hub – This project includes a customer service and passenger waiting area, an off-street layover and transfer area for two eastside routes as well as future VIA Link services. This project is nearing 60% design with final design anticipated by mid-2024.

Advanced Rapid Transit (ART) – See summary under Year in Review section.

Second Operations and Maintenance Facility – See summary under Year in Review section.

In summary, FY24 will be 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).

FY24: BUDGET BIG PICTURE

VIA's FY24 Budget, Five-Year Capital Plan, and Five-Year Financial Plan are discussed below under the following sections:

- FY24 Income Statement Summary
- Revenues
- Operating Expenses
- Capital Budget
- Five-Year Financial Plan

VIA enters FY24 with sound reserves, as both the Stabilization Fund and working capital are at 60 days of expenses. VIA's unrestricted cash reserve is projected to have a balance of \$169.7M at the end of FY23, and VIA's KSAM project reserve is expected to have a balance of \$163.2M. VIA's balances in these funds have benefitted from the slightly more than \$271M in federal relief funds VIA has received since the COVID epidemic began in FY20, 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. This freed up local funds that had been budgeted to provide service.

As reflected in the FY24 Revenues and Expenses Summary below, in the FY24 budget, operating revenue is up 10.8% (\$1.7M) from the FY23 forecast. Operating expenses are down 4.4% (nearly \$12M), and net non-operating revenue is up 4.8% (\$15.7M). Operating revenue is up due to increased ridership. Operating expenses are down mainly due to the impact of a plan design change for Other Post-Employment Benefits (OPEB). Net non-operating revenue is up due mainly to higher sales tax revenue and grants revenue.

VIA's budgeted FY24 net income before depreciation, amortization and capital contributions is \$95.9M, which is \$29.4M higher than in the FY23 forecast, due mainly to the impact of the OPEB plan design change, higher sales taxes, and higher grants revenue.

Capital contributions are budgeted at \$43.8M in FY24, up \$21.6M from the \$22.2M FY23 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).

FY24 Revenues and Expenses Summary (\$M)

	Budget 2023	Forecast 2023	Budget 2024	Budget 2024 vs. Forecast 2023 Variance [Better/(Worse)]	% Variance [Better/ (Worse)]
Condensed Statement of Revenues and Expenses					
Operating Revenues	\$ 15.81	\$ 16.27	\$ 18.03	\$ 1.76	10.82%
Operating Expenses	274.00	274.47	262.53	11.94	4.35%
Non-Operating Revenue/(Expense):					
Sales Tax	258.61	263.50	272.13	8.63	0.03
Investment and Lease Interest Income	3.90	11.88	11.26	(0.62)	(0.05)
Interest and Bond Issuance Costs	(3.41)	(4.91)	(5.37)	(0.46)	(0.09)
Grants - VIA	52.48	49.21	57.38	8.17	0.17
Grants - Pass-Thru In	2.62	2.68	2.72	0.04	0.01
Grants - Pass-Thru Out	(2.62)	(2.68)	(2.72)	(0.04)	0.01
Intergovernmental Revenue	5.00	5.00	5.00	0.00	-
Intergovernmental Expense	-	-	-	0.00	0.00
Total Non-Operating Revenue/(Expense)	316.58	324.68	340.40	15.72	4.84%
Net Income before Depreciation, Amortization, and Capital Contributions	\$ 58.39	\$ 66.48	\$ 95.90	\$ 29.42	44.25%
Revenue and Expense Summary					
Net Revenues	\$ 335.80	\$ 345.86	\$ 363.80	\$ 17.94	5.19%
Net Expenses	277.41	279.38	267.90	11.48	4.11%
Net Income before Depreciation, Amortization, and Capital Contributions	\$ 58.39	\$ 66.48	\$ 95.90	\$ 6.46	9.72%
Capital Contributions	\$ 50.40	\$ 22.19	\$ 43.77	\$ 21.58	97.25%
Total Revenues and Capital Contributions	\$ 386.20	\$ 368.05	\$ 407.57	\$ 39.52	10.74%

Revenue Budget

Revenue Summary. The proposed FY24 budget includes \$363.8M in revenue, up \$18M (5.2%) from the FY23 forecast. Budgeted capital contributions are up \$43.8M in FY24, up \$21.6M compared to the prior year budget due to timing. Revenue and capital contribution comparisons are shown below (in \$M):

	Budget 2023	Forecast 2023	Budget 2024	Budget 2024 vs. Forecast 2023 Variance [Better/(Worse)]	% Variance [Better/ (Worse)]
Sales Taxes	\$ 258.61	\$ 263.50	\$ 272.13	\$ 8.63	3.3%
Grant Revenue	52.48	49.21	57.38	8.17	16.6%
Farebox Revenue	13.45	14.74	16.05	1.31	8.9%
Investment and Lease Interest Income	3.90	11.88	11.26	(0.62)	-5.2%
CoSA Funding Revenue	5.00	5.00	5.00	0.00	0.0%
Other Net Revenue	2.36	1.53	2.00	0.47	30.7%
Total Revenue	\$ 335.80	\$ 345.86	\$ 363.82	\$ 17.96	5.2%
Capital Contributions	\$ 50.40	\$ 22.19	\$ 43.77	\$ 21.58	97.25%
Total Revenue and Capital Contributions	\$ 386.20	\$ 368.05	\$ 407.59	\$ 39.54	10.7%

Budgeted FY24 sales taxes are up 3.3% compared to the FY23 forecast. According to Moody's Analytics (in a January 2023 analysis), the San Antonio-New Braunfels economy will outpace the national economy in 2023, and the large military presence will be a stabilizing force. Longer term, metro area's robust population gains and low costs of doing business should contribute to above-average overall performance.

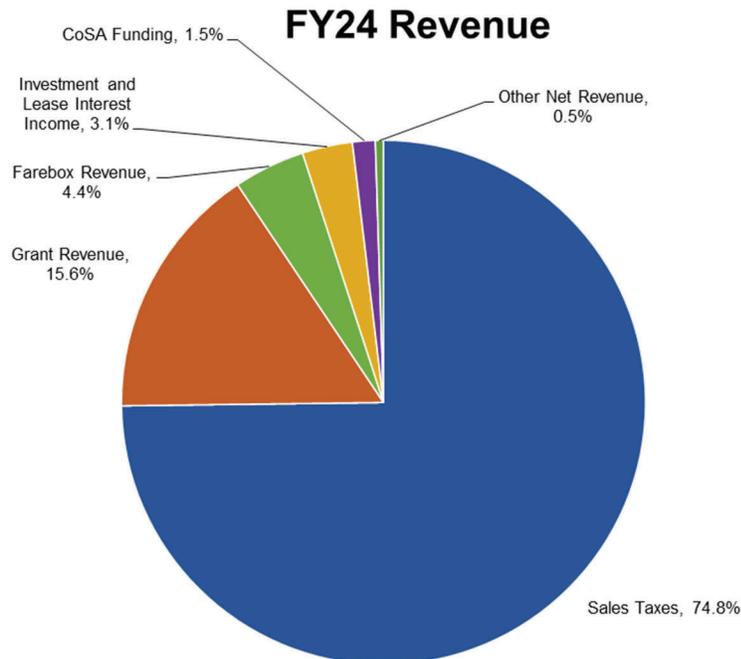
Grant revenue is up in the FY24 budget due mainly to timing. Utilization of grant funds is driven in part by progress on capital projects, and capital spending is projected to come in below budget in FY23.

Farebox revenue (passenger fare revenue) is projected to up \$1.3M in FY24, compared to the FY23 forecast, due mainly to higher ridership. Systemwide ridership is projected at 27.6 million passengers in FY24, compared to a FY23 forecast of 25.0 million. VIA’s budget includes 2,318,104 hours of service in FY24.

Investment and lease interest income is expected to be down slightly (\$0.6M) due to lower reserve balances due to KSAM and other spending.

Other revenues, which account for approximately 0.5% of VIA’s revenues, are expected to be up \$2.0M in FY24. Other revenues include bus advertising, real-estate development, asset sales, and other miscellaneous items. The increase is mainly due to higher investment income resulting from higher interest rates.

Revenue by Source. Following is a chart depicting VIA’s revenues:



Sales tax receipts account for \$272.1M, or 75%, of VIA’s FY24 revenue budget. MTA sales taxes are projected to be \$222.2M, and ATD-VIA sales taxes are projected to be \$49.9M. Grant revenues are the second largest category of FY24 revenue, with these revenues totaling \$57.4M (15.8% of budgeted revenue). Section 5307 grant funds account for \$49.9M, and various other grants make up the remaining \$7.5M. The third largest revenue category is passenger fares, accounting for \$16.1M (4.4% of budgeted revenue). Investment and lease interest income is projected at \$11.3M in FY24 (3.1% of budgeted revenue). Funding from the City of San Antonio accounts for \$5.0M (1.5% of budgeted revenue). Remaining items account for \$2.0 (0.5% of budgeted revenue).

Operating Expense Budget

Operating Expense Summary. The proposed FY24 operating expense budget before depreciation and amortization expense is \$262.5M, down \$11.9M (4.4%) from the FY23 forecast. VIA's FY24 operating expense budget includes \$35.7M of projected savings, partially offset by \$23.7M of increases, as summarized below:

Description	\$M	Explanation
FY23 Forecast	274.5	
Reconciliation to FY24 Budget:		
Savings		
Other Post-Employment Benefits (OPEB)	(23.7)	Reflects impact of a plan design change (move to Medicare Advantage Plan)
Silver Line - ART E/W	(7.3)	FY23 forecast included higher contingency spending
Fuel savings	(4.7)	Mainly lower CNG prices
Total savings	(35.7)	
Increases		
Pension	6.1	Assumption changes and lower investment returns
KSAM - miscellaneous	3.6	Mainly spending relating to the 2nd O&M facility
Net wage increase	2.8	Reflects a 3% increase
Timing of operating projects	2.0	Mainly NaviLens wayfinding project (\$1.8M)
VIACare	1.8	Reflects higher claims
Rate increases	1.4	Rate increases on various contracts
Inflation costs	1.1	Increases on items such as materials and supplies
Training & meetings	0.9	Mainly Increased training
Service increases	0.7	Generally modest service increases; line service is up 2.7%
Green Line - ART N/S	0.3	Mainly due to station-area planning
Net of all other	3.0	Net of all other items
Total increases	23.7	
Total Net Change	(12.0)	
FY24 Budget	262.5	

The largest savings in the FY24 budget results from an OPEB plan design change. Employees who are 65 years old or older and retire after January 1, 2023 can no longer be enrolled in VIACare. Those employees are being directed to a Medicare Advantage Plan. This plan design change resulted in a significant reduction in VIA's liability, since VIACare is a self-insured plan.

The Silver Line (ART East/West line) accounts for a \$7.3M reduction in operating expenses (comparing FY24 budget to FY23 forecast). This is attributable to the FY23 forecast including higher contingency spending.

Fuel savings account for a \$4.7M reduction in FY24. The fuel savings result from lower CNG prices and from fleet mix. In FY23, VIA replaced 28 diesel-powered buses with CNG-powered buses. CNG is cheaper than diesel. At this time, over 80% of VIA's bus fleet has been converted from diesel-powered buses to CNG-powered buses.

The largest increase in FY24 is pension expense, which is up due to the result of updated assumptions – primarily the result of updated assumptions. The assumed investment rate of return was lowered from 7.25% to 7.00%.

Miscellaneous spending on the Keep San Antonio Moving (KSAM) project accounts for a \$3.6M increase. This is primarily spending relating to the 2nd operations and maintenance facility.

Wage increases account for \$2.8M in higher spending. Hourly personnel received a 3% wage increase on August 1, 2023, and salaried workers are assumed to be getting a 3% wage increase on October 1, 2023.

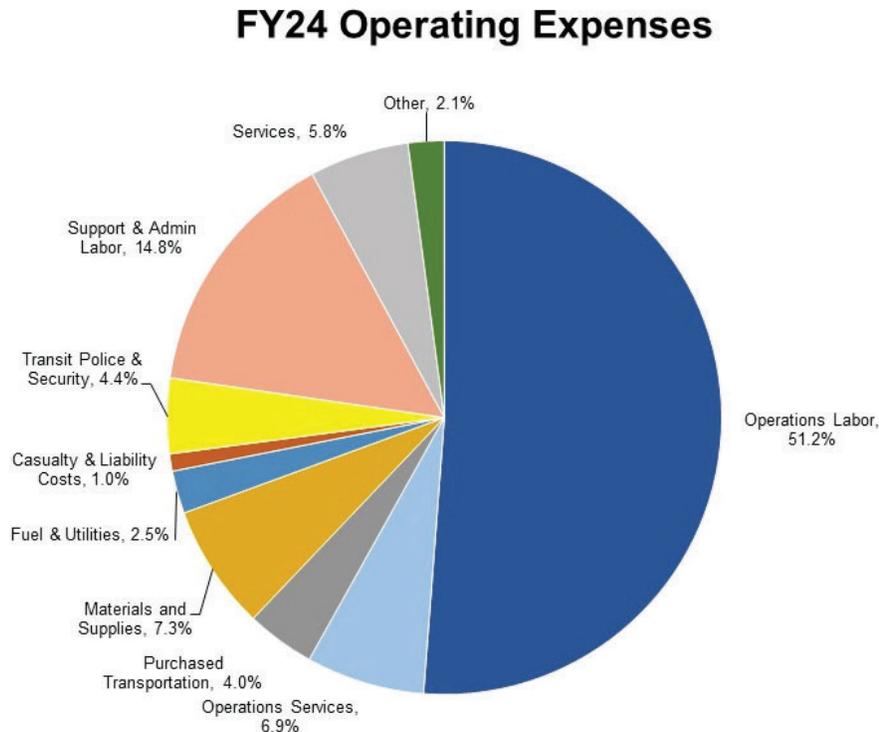
Timing of various operating projects accounts for \$2.0M in higher spending. This is mainly attributable to timing of the NaviLens wayfinding project, which accounts for \$1.8M of the total. This project involves putting coded signs on VIA’s 7,000+ bus stops, which can then be read by a smart device, primarily to inform or guide visually impaired people.

VIAcare, VIA’s self-insured medical plan, is up \$1.8M due to higher medical costs. Healthcare costs are up due to inflation. A mix of pressures, including staffing shortages and supply chain challenges, likely contributed to this increase.

Rate increases and inflation are projected to cause spending in FY24 to be up by \$1.4M and \$1.1M, respectively. Rate increases include increases in contractual rates, such as for insurance premiums, utilities, maintenance and other contract services. Inflation captures other inflationary increases such as those impacting materials and supplies.

All other increases are under \$1M each. This spending includes spending on all other items, such as training and meetings, service increases, and the KSAM Green Line.

Operating Expenses by Account. In VIA’s FY24 budget, total operating expenses are \$262.5M. Operations labor accounts for 51.2% of this amount, and most costs are directly tied to providing service (see chart below).



Other costs of providing service include operations services, purchased transportation, materials and supplies, fuel and utilities, casualty and liability, and transit police and security. Together with operations labor, these costs are 77.3% of total projected spending.

Operations services accounts for 6.9% 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 4.0% 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 expenditures above the guaranteed minimum payments are included, since guaranteed minimum payments come under the new lease accounting standard (GASB 87). Those payments factor into 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 7.3% of the FY24 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 accounts for 2.5% of VIA's FY24 budget. This category includes fuel, lubricants, fuel taxes and utilities, with utilities accounting for \$3.6M of the \$6.5M total for this category. Budget prices for fuel in FY24 are \$2.89/gallon for diesel, \$3.70/gallon for gasoline, \$0.73/gallon for propane, and \$0.48/gallon for CNG. These prices do not take into account an alternative fuels credit of \$0.50/gallon for CNG and propane (after this credit, amounts shown above for CNG and propane are \$0.50/gallon lower).

Of the fuel total (including lubricants), the spending breakdown is the following: ultra-low sulfur diesel, 1.7%; unleaded gasoline, 70.4%; propane, 9.1%; CNG, 6.2%; and lubricants, 25.0%. Nearly 83% of VIA's bus fleet is CNG-powered buses, however, CNG only accounts for 6.2% of the fuel spending total, due mainly to a \$2.9M alternative fuels credit. VIA also has budgeted \$0.5M for an alternative fuels credit on propane. Propane is used for vans that provide paratransit service, both for directly operated and purchased service.

The remainder of VIA's FY24 budget is accounted for by: support and administrative labor, 14.8%; services, 5.8%; transit police & security, 4.4%; casualty & liability costs, 1.0%; and other, 2.1%. The "other" category includes all other spending, such as for advertising, dues and subscriptions, and training.

Capital Budget

Capital Budget Summary – FY24. Capital spending for FY24 is projected to be \$128.3M. Revenue vehicles and revenue vehicle replacement components together account for 45.7% (\$58.6M) of spending. KSAM projects account for 34.5% (\$44.2M) of spending. Operational facilities account for 8.1% (\$10.4M) of spending. The remaining 11.7% (15.1M) 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 – FY24-28. VIA’s capital spending for FY24-28 is projected to be \$1.122B. KSAM accounts for 70.3% (\$789.1M) 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 21.5% (\$240.7M) 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 FY24-28 shows that the agency will have an estimated \$2.9B in sources of funds for that period and about \$2.9B in uses of funds.

SOURCES OF FUNDS

<u>Description</u>	<u>Amount (\$M)</u>
Sales taxes	1,656.4
Grant funds	783.0
Farebox revenue	101.1
Bond proceeds	150.0
TIFIA loan proceeds	87.8
Funding contributions	77.8
Other (mainly investment income)	68.1
Total	<u>2,924.2</u>

USES OF FUNDS AND RESERVE CHANGES

<u>Description</u>	<u>Amount (\$M)</u>
Operating expenses	1,599.4
Capital projects	1,122.2
Debt service	89.1
Lease payments	104.5
Other uses (mainly SBITA payments and debt-related fees)	7.4
Reserve changes	1.6
Total	<u>2,924.2</u>

The resulting net change in cash and capital reserves is a \$1.6M increase.

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 \$276.3M balance at the end of FY28. This higher than usual balance is attributable to funds freed up from federal relief funds (CARES, CRRSAA, and ARP funds). These unrestricted funds will be used to 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 yearend 2023, and additional bonds projected to be issued in FY24-28 is shown on Schedule 11 in the Five-Year Financial Plan section of this document.

Planned bonds to be issued in FY24-28 will be used to help finance revenue vehicles purchases.

In the FY24-28 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 very cost 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.

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, 2023 - September 30, 2024. 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 2024 (FY24).

Sections of Budget Document

VIA's budget document is divided into seven sections: Introduction, Budget Overview, Financial Overview, Operating Detail by 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; and expense budgets.

Five-Year Financial Plan

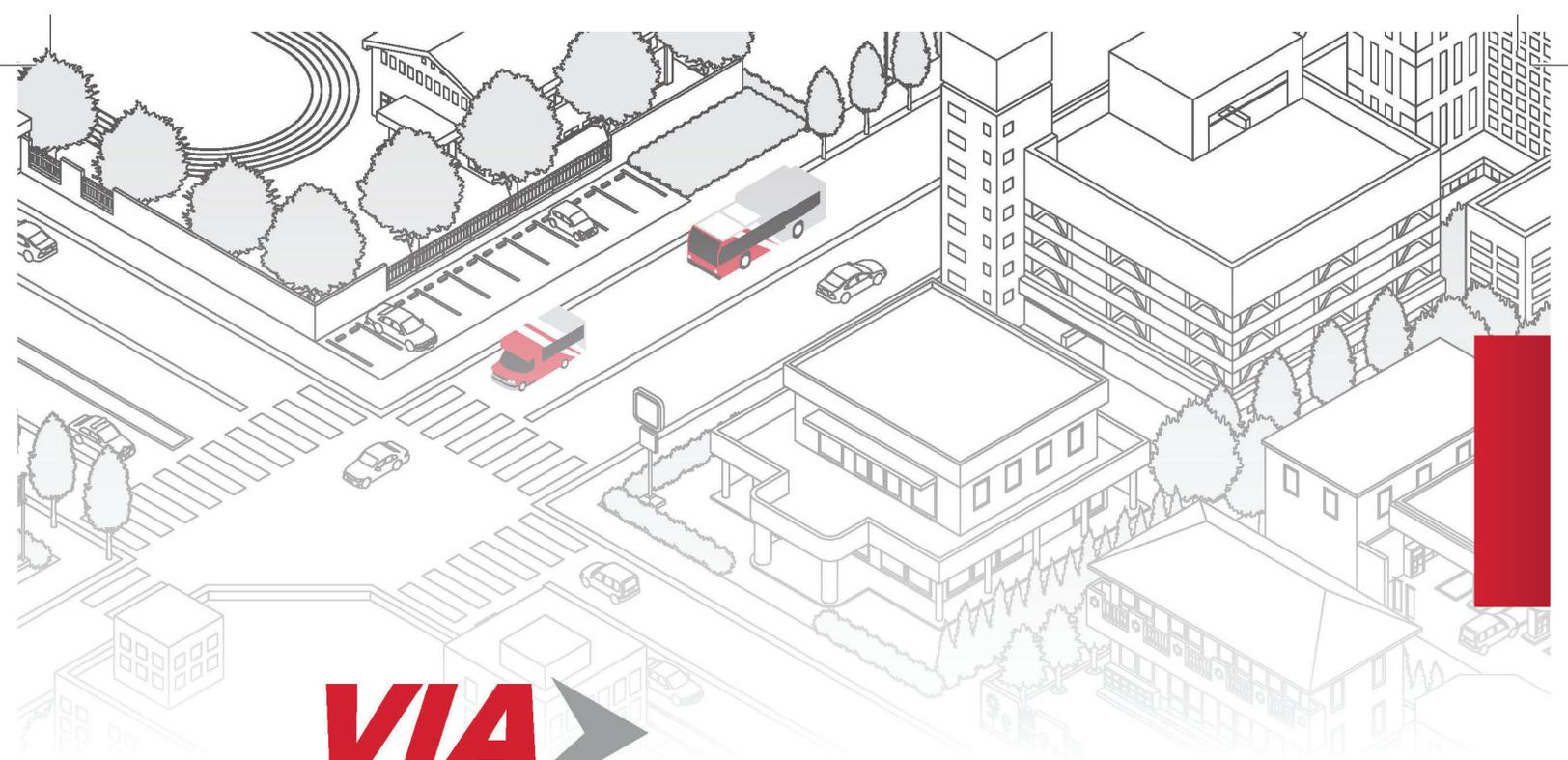
This section includes the proposed five-year financial plan which details planned revenues, expenses and capital expenditures over the next five years, along with related financial and statistical information.

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 lists a glossary of terms used throughout this document, a copy of the authorizing resolution and an index to facilitate the location of a particular topic within this document.



BUDGET OVERVIEW

VIAINFO.NET



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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. 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 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 San Antonio's second 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 discovery of significant gas and oil deposits in the Eagle Ford shale has resulted in the addition of thousands of jobs to the San Antonio area.

VIA's Service Area

The VIA service area is comprised of approximately 1,210 square miles of which almost all are in BexarCounty.

Areas of Bexar County not in the VIA service area are:

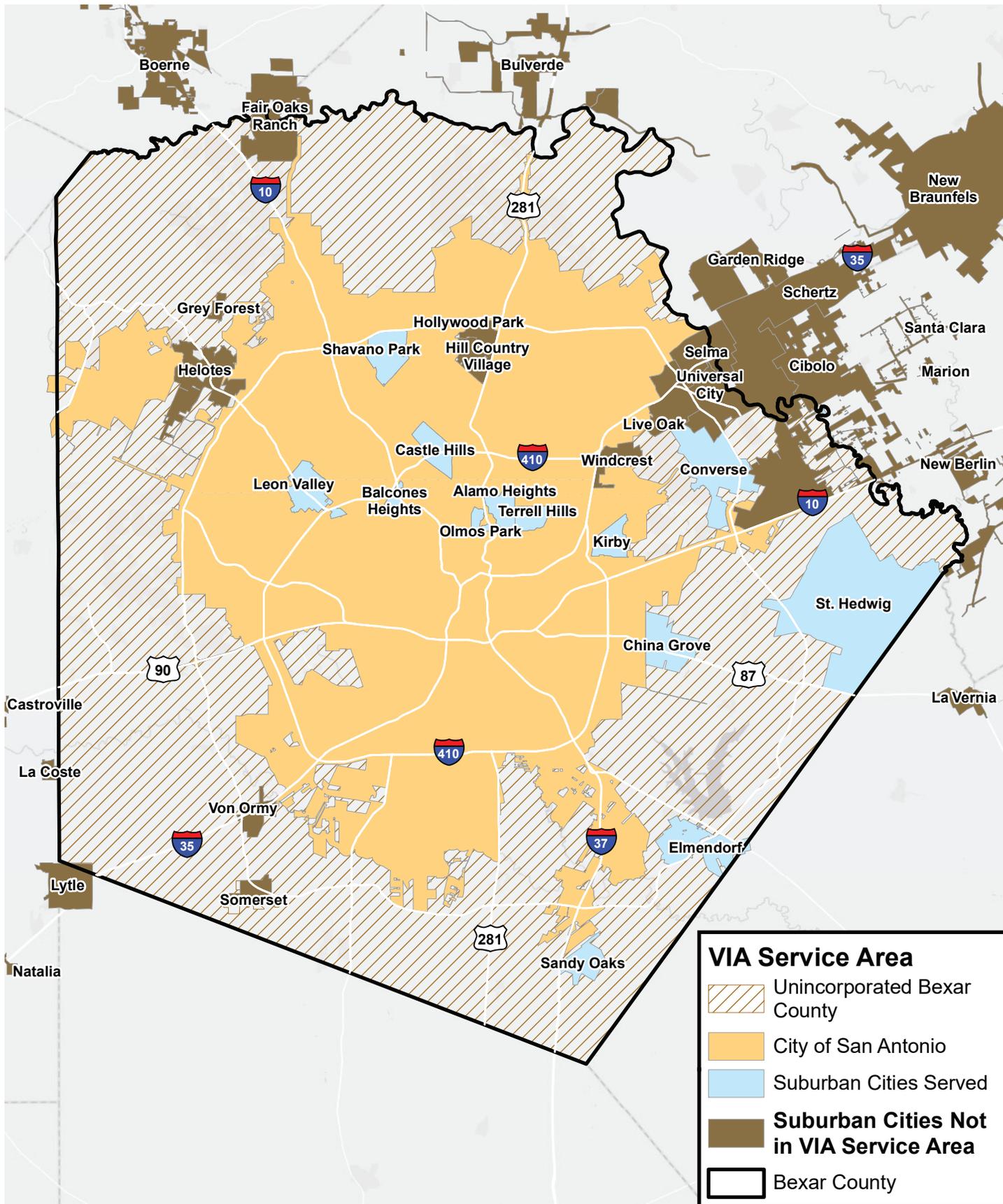
Area	Population¹
Fair Oaks Ranch	7,097
Grey Forest	493
Helotes	9,597
Hill Country Village	946
Hollywood Park	3,094
Live Oak	15,953
Lytle	23
Schertz	5,949
Selma	7,665
Somerset	1,800
Universal City	19,990
Von Ormy	1,195
Windcrest	5,799

VIA carried approximately 71,316 passengers on weekdays in FY2023.

Source:

1 Data Source: <https://data.census.gov>; the County Information Program, Texas Association of Counties Population of Places in Bexar County - 2022 Estimates Table

VIA Service Area



Bexar County Profile

Gender Composition¹

Male	49.8%
Female	50.2%

Age Distribution¹

Under 5 years	6.4%
Age 5 to 19 years	21.1%
Age 20 to 44 years	37.5%
Age 45 to 64 years	22.2%
Age 65 to 85 years and older	12.7%

Ethnic Composition²

Hispanic	61.0%
White	25.0%
Black	7.0%
Other	7.0%

Disability Status - Percent of Bexar County that is Disabled (Civilian Non-Institutionalized)³

Under 5 years	6.4%
5 to 17 years	18.6%
18 to 34 years	25.3%
35 to 64 years	36.9%
65 to 74 years	7.8%
75 years and older	5.0%

Educational Attainment⁴

Less than high school graduate	13.2%
High school graduate (includes equivalency)	35.5%
Some college or associate's degree	40.9%
Bachelor's degree or higher	10.5%

Household Income⁵

Less than \$10,000	5.3%
\$10,000 to \$14,999	4.4%
\$15,000 to \$24,000	7.9%
\$25,000 to \$34,999	8.0%
\$35,000 to \$49,999	11.9%
\$50,000 to \$74,999	18.6%
\$75,000 to \$99,999	13.7%
\$100,000 to \$149,999	14.9%
\$150,000 to \$199,999	7.9%
\$200,000 or more	7.4%

Average Persons per Household⁶

2.7

Bexar County Profile (Continued)

Commute Mode⁷

Drove Alone	68.6%
Carpooled	12.0%
Public transportation (excluding taxicab)	1.8%
Walked	1.3%
Taxicab, Motorcycle, Bicycle, or other means	1.9%
Worked at home	14.5%

Climate

Record Highest Temperature ⁸	111° (September 2000)
Record Lowest Temperature ⁸	0° (January 1949)
Average High Max August ⁸	101°
Average Low Min January ⁸	41°
Average First Freeze ⁹	November 18
Average Last Freeze ⁹	March 5
Average Annual Precipitation ¹⁰	30.38"

Civilian Labor Force Information (San Antonio MSA)¹¹

<u>Year</u>	<u>Employment</u>	<u>Average Unemployment Rate</u>
2004	883,892	5.60%
2005	896,886	5.00%
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	3.75%
2017	1,157,602	3.57%
2018	1,183,269	3.33%
2019	1,210,947	3.05%
2020	1,201,147	7.27%
2021	1,225,453	5.30%
2022	1,244,094	3.30%

Bexar County Profile (Continued)

Industrial Composition (San Antonio MSA)¹²

Agriculture, forestry, fishing hunting, and mining	0.70%
Arts, entertainment, recreation, accommodation, and food services	10.83%
Construction	8.07%
Educational services, health care and social assistance	22.69%
Finance and insurance, and real estate and rental and leasing	8.46%
Information	1.70%
Manufacturing	5.70%
Other services, except public administration	4.40%
Professional, scientific, management, administrative and waste management services	12.49%
Public Administration	4.82%
Retail trade	12.49%
Transportation warehousing, and utilities	5.68%
Wholesale trade	1.95%

Source:

¹U.S. Census Bureau. "ACS Demographic and Housing Estimates." American Community Survey, ACS 1-Year Estimates Data Profiles, Table DP05, 2022, . Accessed on October 1, 2023.

²U.S. Census Bureau (2022). American Community Survey 1-year estimates. Retrieved from Census Reporter Profile page for Bexar County, TX

³U.S. Census Bureau. "Disability Characteristics." American Community Survey, ACS 1-Year Estimates Subject Tables, Table S1810, 2022,. Accessed on October 1, 2023.

⁴U.S. Census Bureau. "Educational Attainment." American Community Survey, ACS 1-Year Estimates Subject Tables, Table S1501, 2022,. Accessed on October 1, 2023.

⁵U.S. Census Bureau. "Income in the Past 12 Months (in 2022 Inflation-Adjusted Dollars)." American Community Survey, ACS 1-Year Estimates Subject Tables, Table S1901, 2022, . Accessed on October 1, 2023.

⁶U.S. Census Bureau. "Households and Families." American Community Survey, ACS 1-Year Estimates Subject Tables, Table S1101, 2022, . Accessed on October 1, 2023.

⁷U.S. Census Bureau. "Means of Transportation to Work by Vehicles Available." American Community Survey, ACS 1-Year Estimates Detailed Tables, Table B08141, 2022, . Accessed on October 1, 2023.

⁸ Climate Spy, San Antonio, TX (2022)

⁹ The Old Farmer's Almanac, San Antonio, TX (2022)

¹⁰ The Edwards Aquifer Website (2022)

¹¹ U.S. Census Bureau. "Metropolitan Area Employment and Unemployment." Accessed on December 2022 .

¹²U.S. Census Bureau. "Industry by Occupation for the Civilian Employed Population 16 Years and over. American Community Survey, ACS 5-Year Estimates Subject Tables, Table S2405, 2020, . Accessed on October 1, 2023.

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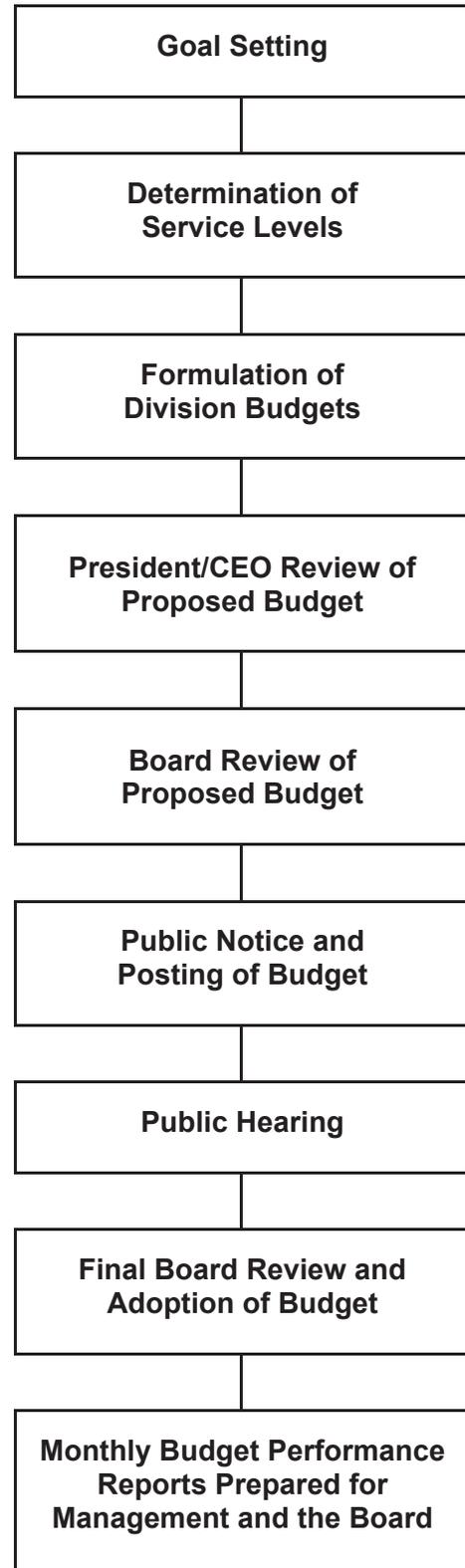
VIA Metropolitan Transit Budget Process

The State of Texas requires that transit authorities, such as VIA Metropolitan Transit, adopt an annual operating 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 26, 2023.

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 Operations division 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 division are prepared by the division vice presidents and can be found in the operating detail section of this document. Expenses are budgeted by month. Once the vice presidents have completed preparation of the budget information, the budget accountant is able to compile the information electronically and consolidate the division budgets into an overall VIA 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. Any 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.



FY 2023-2024 Budget Schedule

- May - 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 proposed operating and capital budgets with President/CEO
 - Revise budget as needed
- September
 - Budget made available to public (September 4, 2023 - September 18, 2023)
 - Board review of division budgets
 - Public hearing on annual budget (September 18, 2023)
 - Budget modifications made as needed
 - Approval of annual budget and five-year capital plan (September 26, 2023)

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) A presentation is made to the Board detailing the reasons for the budget overruns.
- 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. VIA is 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. 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. VIA staff will be working on implementing more of the suggested policies in the coming year.

Service Area

In FY24, the service area will include the expansion of VIA Link service.

Inflation

From July 2022 through July 2023, the increase in the consumer price index was 3.5% .

Fare Policy

There will be no fare structure change in FY24.

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.

Service Levels

FY24, VIA's service will improve by creating a direct network, increasing frequencies, and expanding the first mile and last mile connection through VIA Link.

Debt

Debt is used to help finance capital programs when necessary.

Compensation

Hourly employees received a wage increase of 3% effective 8/1/23, as well as a 3% increase effective 8/1/24. Administrative employees received an increase of 3% effective 10/1/23. Included in the FY24 Operating Budget is a 3.5% one-time payment to retirees.

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 2.94x or higher in each year of the FY24-28 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 used long-term debt to finance capital asset purchases. Six bond issues are currently outstanding. 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. On December 29th, 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 on December 29th, 2020, the Advanced Transportation District 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. VIA's two other outstanding bonds issues are Contractual Obligations, Series 2017, and Contractual Obligations, Series 2020, issued for par amounts of \$81,995,000 and \$11,000,000, respectively.

Bonds issued have been used to help finance various capital projects including the purchase of buses and paratransit vans. VIA's 2013 farebox bond proceeds were spent on high-capacity transit, a new paratransit facility, and buses. The ATD's 2014 sales tax revenue bond proceeds were spent on Centro Plaza, Brooks Transit Center, Stone Oak Park & Ride, Robert Transit Thompson Center, fare collection system purchases, and buses. The 2017 and 2020 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 FY24 to maturity, are shown below:

Description	Interest Rate on Remaining Bonds Outstanding	Payments Due FY24 Through Maturity		
		Principal	Interest	Total
				Debt Service
Series 2013 MTA Farebox Revenue and Refunding Bonds	5.00%-5.25%	\$ 4,270,000	\$ 389,150	\$ 4,659,150
Series 2014 ATD Sales Tax Revenue and Refunding Bonds	5.00%	4,920,000	630,000	5,550,000
Series 2017 MTA Sales Tax Revenue Bonds	5.00%	50,675,000	9,516,500	60,191,500
Series 2020 MTA Contractual Obligations	1.05%	4,470,000	70,507	4,540,507
Series 2020 MTA Farebox Revenue and Refunding Bonds	0.72%-2.81%	27,515,000	6,289,529	33,804,529
Series 2020 ATD Sales Tax Revenue and Refunding Bonds	0.61%-2.67%	22,570,000	5,086,358	27,656,358
Total Bonds		\$ 114,420,000	\$ 21,982,044	\$ 136,402,044

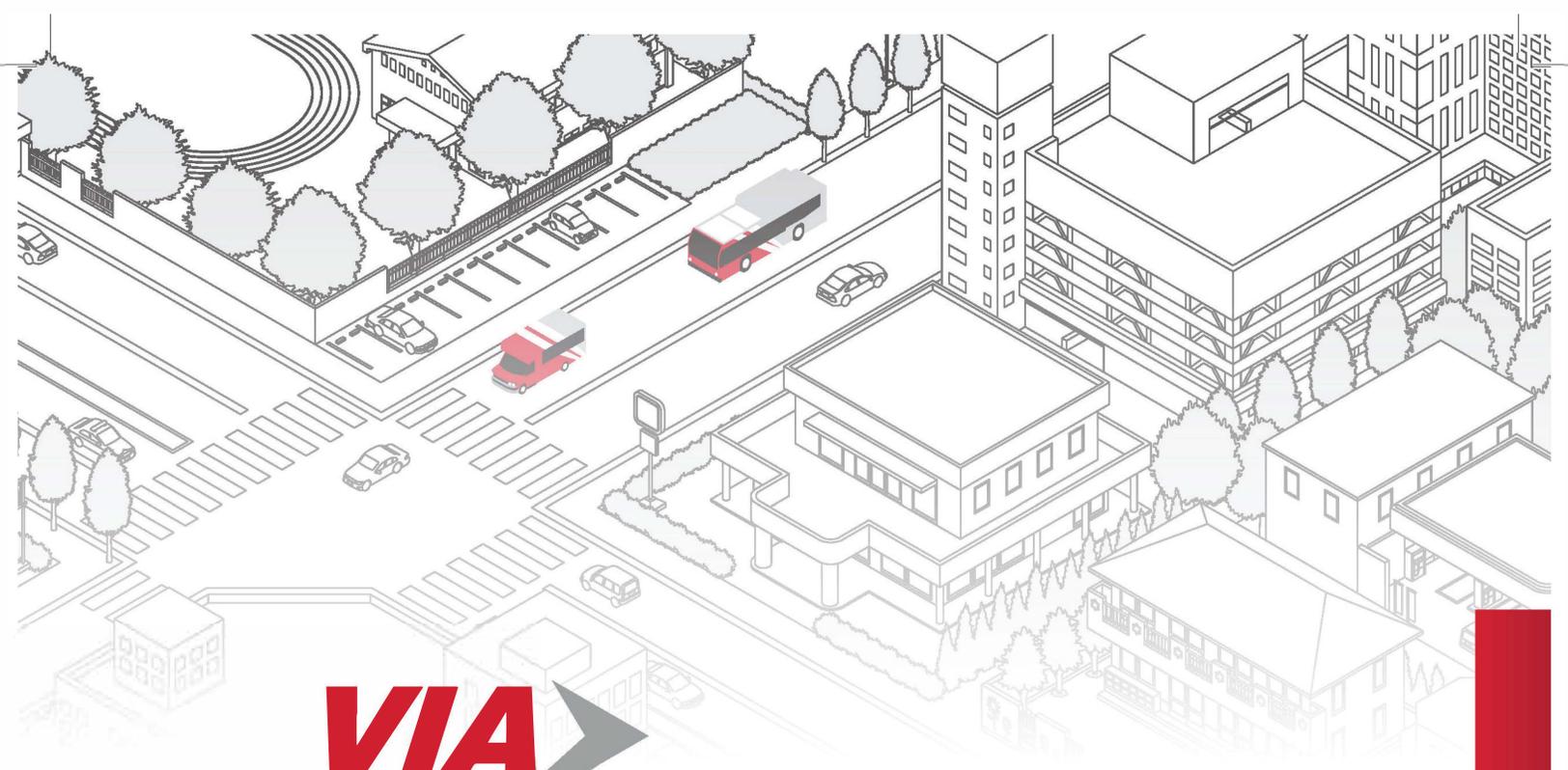
Appropriations

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.

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FINANCIAL OVERVIEW

VIAINFO.NET

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Introduction to the Financial Overview Section

The following section gives details of the assumptions used to formulate the fiscal year 2024 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 project. 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 object 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 Level Summary gives a five-year history of the transportation service. Details of the service levels by cost center are also provided.

The 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. Also related to the revenue information is a schedule which compares sources of operating funds as reported throughout the transit industry and those specific to VIA. This chart illustrates the fact that VIA receives a higher proportion of its revenues from directly-generated sources than is typical of other transit agencies. Included in directly-generated sources are the VIA Metropolitan Transit Authority sales tax, Advanced Transportation sales tax, fares, investment income and other miscellaneous income.

The Expense Summary portion of the document includes analyses that show expenses by cost center, service type, expense function, and expense object class. Included in this section is an industry-wide comparison of expenses by 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. The company-wide organizational chart concludes this section.

Operating Budget Revenue and Expense Summary By Cost Center

	MTA				ATD				Total			
	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget
Operating Revenues												
Line	\$ 9,226,674	\$ 9,408,859	\$ 10,239,371	\$ 11,319,836	\$ 2,171,981	\$ 2,495,502	\$ 2,520,908	\$ 2,709,411	\$ 11,398,655	\$ 11,904,361	\$ 12,760,279	\$ 14,029,247
Robert Thompson Terminal	26,534	18,442	46,530	41,465	-	-	-	-	26,534	18,442	46,530	41,465
Special Events	58,647	64,944	37,528	42,188	-	-	-	-	58,647	64,944	37,528	42,188
Subtotal Bus Revenues	\$ 9,311,855	\$ 9,492,245	\$ 10,323,429	\$ 11,403,489	\$ 2,171,981	\$ 2,495,502	\$ 2,520,908	\$ 2,709,411	\$ 11,483,836	\$ 11,987,747	\$ 12,844,337	\$ 14,112,900
VIATrans	\$ 1,448,826	\$ 1,396,849	\$ 1,848,117	\$ 1,858,597	\$ -	\$ -	\$ -	\$ -	\$ 1,448,826	\$ 1,396,849	\$ 1,848,117	\$ 1,858,597
VIA Link	21,099	61,705	49,087	81,246	-	-	-	-	21,099	61,705	49,087	81,246
Bus Advertising	1,591,811	1,624,998	756,873	1,200,000	-	-	-	-	1,591,811	1,624,998	756,873	1,200,000
Parking Lot Revenue	90,521	60,000	50,000	51,000	-	-	-	-	90,521	60,000	50,000	51,000
Real Estate Development	232,099	288,564	222,300	222,300	-	-	-	-	232,099	288,564	222,300	222,300
Miscellaneous	392,289	387,000	497,000	502,400	-	-	-	-	392,289	387,000	497,000	502,400
Total Operating Revenues	\$ 13,088,500	\$ 13,311,361	\$ 13,746,806	\$ 15,319,032	\$ 2,171,981	\$ 2,495,502	\$ 2,520,908	\$ 2,709,411	\$ 15,260,481	\$ 15,806,863	\$ 16,267,714	\$ 18,028,443
Operating Expenses												
Line	\$ 143,728,622	\$ 154,505,002	\$ 160,229,235	\$ 154,117,031	\$ 36,422,189	\$ 44,351,646	\$ 45,625,537	\$ 42,736,741	\$ 180,150,811	\$ 198,856,648	\$ 205,854,772	\$ 196,853,772
Robert Thompson Terminal	354,399	482,116	749,573	374,763	-	-	-	-	354,399	482,116	749,573	374,763
Other Special Events	285,627	423,439	261,104	350,010	-	-	-	-	285,627	423,439	261,104	350,010
Promotional Service	6,833	4,550	12,411	4,465	-	-	-	-	6,833	4,550	12,411	4,465
Subtotal Bus Expenses	\$ 144,375,481	\$ 155,415,107	\$ 161,252,323	\$ 154,846,269	\$ 36,422,189	\$ 44,351,646	\$ 45,625,537	\$ 42,736,741	\$ 180,797,670	\$ 199,766,753	\$ 206,877,860	\$ 197,583,010
VIATrans	\$ 29,409,941	\$ 47,089,095	\$ 45,165,417	\$ 45,039,740	\$ -	\$ -	\$ -	\$ -	\$ 29,409,941	\$ 47,089,095	\$ 45,165,417	\$ 45,039,740
VIA Link	1,817,805	5,781,860	692,535	715,101	-	-	-	-	1,817,805	5,781,860	692,535	715,101
Vanpool	-	-	-	-	444,968	651,340	583,508	993,000	444,968	651,340	583,508	993,000
Real Estate Development	1,169	4,789	6,190	4,985	-	-	-	-	1,169	4,789	6,190	4,985
Leases	-	-	87,809	106,209	-	-	-	-	-	-	87,809	106,209
Business Development and Planning	9,933,175	11,364,449	14,467,994	14,839,893	-	9,344,184	6,586,820	3,250,000	9,933,175	20,708,633	21,054,814	18,089,893
Total Expenses	\$ 185,537,571	\$ 219,655,300	\$ 221,672,268	\$ 215,552,197	\$ 36,867,157	\$ 54,347,170	\$ 52,795,865	\$ 46,979,741	\$ 222,404,728	\$ 274,002,470	\$ 274,468,133	\$ 262,531,938
Lease Amortization Expense	\$ 11,464,709	\$ -	\$ 16,443,955	\$ 17,648,929	\$ 287,402	\$ -	\$ 173,473	\$ 983,473	\$ 11,752,111	\$ -	\$ 16,617,428	\$ 18,632,402
SBITA Amortization Expense	-	-	673,419	423,724	-	-	-	299,014	-	-	673,419	722,738
Total Operating Expenses (Excl. Depr.)	\$ 197,002,280	\$ 219,655,300	\$ 238,789,642	\$ 233,624,850	\$ 37,154,559	\$ 54,347,170	\$ 52,969,338	\$ 48,262,228	\$ 234,156,839	\$ 274,002,470	\$ 291,758,980	\$ 281,887,078
Non-Operating Revenues/(Expenses)												
Sales Tax	\$ 204,636,921	\$ 211,080,208	\$ 215,141,554	\$ 222,187,706	\$ 46,246,507	\$ 47,534,912	\$ 48,358,390	\$ 49,938,036	\$ 250,883,427	\$ 258,615,120	\$ 263,499,944	\$ 272,125,742
Investment Income	18,087	3,600,000	10,400,000	10,131,177	165,453	300,000	1,340,000	1,000,000	183,540	3,900,000	11,740,000	11,131,177
Bond Interest and Issuance	(3,184,830)	(2,836,360)	(4,326,826)	(4,150,720)	(625,315)	(584,086)	(584,086)	(1,227,135)	(3,810,145)	(3,420,446)	(4,910,912)	(5,377,855)
Interest Income	-	-	137,443	131,177	-	-	-	-	-	-	137,443	131,177
Gain / (Loss) on Sale of Assets	4,553,165	-	-	-	-	-	-	-	4,553,165	-	-	-
Grants	36,145,744	52,486,515	49,210,877	57,391,085	-	-	-	-	36,145,744	52,486,515	49,210,877	57,391,085
CARES Act/ CRRSAA/ ARPA	57,952,069	-	-	-	-	-	-	-	57,952,069	-	-	-
Intergovernmental Revenue	10,000,000	5,000,000	5,000,000	5,000,000	-	-	-	-	10,000,000	5,000,000	5,000,000	5,000,000
Intergovernmental Expense	(1,700,000)	-	-	-	-	-	-	-	(1,700,000)	-	-	-
Total Non-Operating Revenues/(Expenses)	\$ 308,421,156	\$ 269,330,363	\$ 275,563,048	\$ 290,690,425	\$ 45,786,645	\$ 47,250,826	\$ 49,114,304	\$ 49,710,901	\$ 354,207,801	\$ 316,581,189	\$ 324,677,352	\$ 340,401,326
Net Income/(Loss) Before Depreciation	\$ 124,507,376	\$ 62,986,424	\$ 50,520,212	\$ 72,384,607	\$ 10,804,067	\$ (4,600,842)	\$ (1,334,126)	\$ 4,158,084	\$ 135,311,443	\$ 58,385,582	\$ 49,186,086	\$ 76,542,691

Service Statistics

VIA Fiscal Year	Actuals					Budget	Forecast	Budget	Forecast			
	2018	2019	2020	2021	2022	2023	2023	2024	2025	2026	2027	2028
Hours												
Bus												
Line - MTA	1,434,631	1,571,666	1,416,262	1,297,039	1,149,695	1,147,662	1,161,234	1,195,572	1,203,367	1,230,448	1,284,370	1,317,055
Line - ATD	370,239	306,013	311,514	298,073	286,463	305,746	297,688	302,221	309,862	334,445	351,794	368,730
Disaster Relief	-	-	-	-	-	-	-	-	-	-	-	-
Special Events	9,079	8,153	2,818	324	3,553	6,460	6,968	7,546	7,546	7,546	7,546	7,546
Charter/Promotional	877	903	2,590	6,117	1,140	120	111	120	120	120	120	120
ART N/S	-	-	-	-	-	-	-	-	-	-	-	27,452
Subtotal	1,814,826	1,886,735	1,733,184	1,601,553	1,440,851	1,459,988	1,466,001	1,505,459	1,520,895	1,572,559	1,643,830	1,720,903
Van												
Directly Operated	280,663	286,328	189,732	170,463	194,587	196,244	254,394	267,972	270,652	273,359	276,092	278,853
Purchased	351,076	329,606	305,244	261,995	312,485	266,261	356,523	380,175	383,977	387,816	391,694	395,611
Will Call Taxi	4,979	6,859	2,742	3,717	2,659	3,716	2,426	2,426	2,426	2,426	2,426	2,426
Taxi Subsidy	12,653	14,786	10,252	6,161	4,333	6,157	3,259	3,500	3,500	3,500	3,500	3,500
Taxi ADA	-	17,987	4,006	14,704	20,420	18,619	1,244	1,520	1,520	1,520	1,520	1,520
Disaster Relief	-	-	630	-	-	-	-	-	-	-	-	-
Subtotal	649,371	655,566	512,606	457,040	534,484	490,997	617,789	655,593	662,075	668,621	675,232	681,910
VIA Link												
VIA Link - MTA	-	12,388	29,455	24,322	52,307	167,822	90,454	157,052	215,946	298,406	52,974	56,039
VIA Link - ATD	-	-	-	-	-	-	-	-	-	-	274,844	382,215
Total	2,464,197	2,554,689	2,275,245	2,082,915	2,027,642	2,118,807	2,174,244	2,318,104	2,398,916	2,539,586	2,646,880	2,841,067
Line Service Total	1,804,870	1,877,679	1,727,776	1,595,112	1,436,158	1,453,408	1,458,922	1,497,793	1,513,229	1,564,893	1,636,164	1,685,785
% Change vs Forecast							1.6%	2.7%	1.0%	3.4%	4.6%	3.0%
Miles												
Bus												
Line - MTA	19,033,701	21,144,134	19,468,742	18,144,796	15,873,412	16,158,281	15,922,959	16,470,338	16,584,352	16,983,300	17,778,859	18,309,941
Line - ATD	6,120,037	5,070,613	5,134,727	4,934,559	4,920,525	5,271,930	5,102,340	5,192,196	5,303,166	5,678,028	5,932,066	6,191,844
Disaster Relief	-	-	3,921	-	-	-	-	-	-	-	-	-
Special Events	114,367	91,572	34,793	3,384	29,215	86,020	73,682	63,464	63,464	63,464	63,464	63,464
Charter/Promotional	4,718	4,523	10,131	21,097	3,025	600	680	600	600	600	600	600
ART N/S	-	-	-	-	-	-	-	-	-	-	-	396,796
Subtotal	25,272,823	26,310,842	24,652,314	23,103,836	20,826,177	21,516,831	21,099,661	21,726,598	21,951,582	22,725,392	23,774,989	24,962,646
Van												
Directly Operated	4,900,387	5,085,099	3,573,238	3,019,230	3,286,255	3,357,165	4,357,764	4,576,969	4,622,739	4,668,966	4,715,656	4,762,812
Purchased	6,694,458	6,441,020	5,636,732	4,896,190	5,410,086	4,867,973	5,985,149	6,387,760	6,451,638	6,516,154	6,581,316	6,647,129
Will Call Taxi	121,490	150,552	62,797	102,612	70,179	102,612	63,562	64,695	64,695	64,695	64,695	64,695
Taxi Subsidy	167,629	146,729	117,850	86,904	63,863	86,902	50,956	54,039	54,039	54,039	54,039	54,039
Taxi ADA	-	374,075	103,768	275,084	362,367	359,008	35,279	42,927	42,927	42,927	42,927	42,927
Subtotal	11,883,964	12,197,475	9,494,385	8,380,020	9,192,750	8,773,660	10,492,710	11,126,390	11,236,038	11,346,781	11,458,633	11,571,602
VIA Link												
VIA Link - MTA	-	132,697	395,377	317,784	613,799	2,513,742	1,163,675	2,121,037	2,956,535	4,142,166	646,284	683,672
VIA Link - ATD	-	-	-	-	-	-	-	-	-	-	3,900,491	6,216,476
Total	37,156,787	38,641,014	34,542,076	31,801,640	30,632,726	32,804,233	32,756,046	34,974,025	36,144,155	38,214,339	39,780,397	43,434,396
Line Service Total	25,153,738	26,214,747	24,603,469	23,079,355	20,793,937	21,430,211	21,025,299	21,662,534	21,887,518	22,661,328	23,710,925	24,501,785
% Change vs Forecast							1.1%	3.0%	1.0%	3.5%	4.6%	3.3%
Passengers												
Bus												
Line - MTA	27,158,658	28,554,607	21,474,087	15,453,346	16,529,681	16,765,825	18,349,323	20,259,649	23,041,981	24,830,385	25,793,899	26,072,220
Line - ATD	7,826,082	6,309,726	5,546,046	3,996,288	4,570,880	5,791,116	5,279,016	5,680,033	6,502,220	7,403,801	7,779,284	8,131,267
Disaster Relief	-	-	-	-	-	-	-	-	-	-	-	-
Special Events	136,640	92,896	24,470	4,678	45,384	51,657	100,859	101,573	101,573	101,573	101,573	101,573
Charter/Promotional	-	-	-	-	-	-	-	-	-	-	-	-
ART N/S	-	-	-	-	-	-	-	-	-	-	-	724,972
Subtotal	35,121,380	34,957,229	27,044,603	19,454,312	21,145,945	22,608,598	23,729,198	26,041,255	29,645,774	32,335,759	33,674,756	35,030,032
Van												
Directly Operated	520,167	518,184	292,783	237,471	308,316	308,325	404,621	428,756	433,043	437,374	441,748	446,165
Purchased	541,279	499,533	417,598	334,327	452,178	424,522	537,019	592,091	598,013	603,993	610,032	616,133
Will Call Taxi	17,297	16,694	7,346	11,140	7,304	11,140	6,514	6,626	6,626	6,626	6,626	6,626
Taxi Subsidy	76,013	74,487	59,317	36,831	24,249	36,831	19,211	20,226	20,226	20,226	20,226	20,226
Taxi ADA	-	32,421	9,185	21,034	32,250	30,720	2,883	3,588	3,588	3,588	3,588	3,588
Subtotal	1,154,756	1,141,319	786,229	640,803	824,297	811,538	970,248	1,051,287	1,061,496	1,071,807	1,082,220	1,092,738
VIA Link												
VIA Link - MTA	-	48,519	130,186	80,557	124,010	504,745	255,643	452,734	626,452	874,756	185,409	196,136
VIA Link - ATD	-	-	-	-	-	-	-	-	-	-	783,417	1,324,840
Total	36,276,136	36,147,067	27,961,018	20,175,672	22,094,252	23,924,881	24,955,089	27,545,276	31,333,722	34,282,322	35,725,802	37,643,746
Line Service Total	34,984,740	34,864,333	27,020,133	19,449,634	21,100,561	22,556,941	23,628,339	25,939,682	29,544,201	32,234,186	33,573,183	34,203,487
% Change vs Forecast							12.0%	9.8%	13.9%	9.1%	4.2%	1.9%

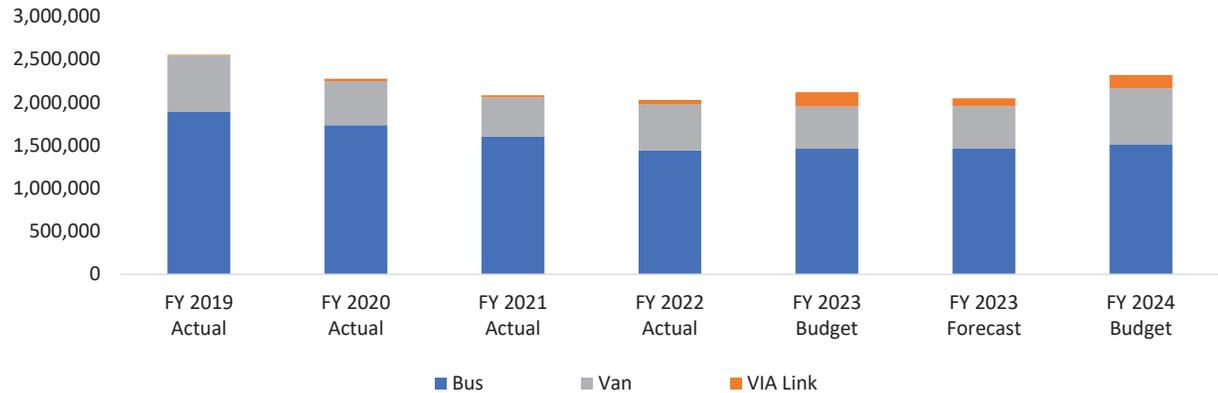
Service Statistics: Service Hours

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Forecast	FY 2024 Budget
Bus							
Line - MTA	1,571,666	1,416,262	1,297,039	1,149,695	1,147,662	1,161,234	1,195,572
Line - ATD	306,013	311,514	298,073	286,463	305,746	297,688	302,221
Disaster Relief - Bus	-	-	-	-	-	-	-
Robert Thompson Terminal	4,083	2,078	-	1,471	2,760	3,548	3,706
Promotional Service	903	2,590	6,117	1,140	120	111	120
Other Community Events	4,070	740	324	2,082	3,700	3,420	3,840
	1,886,735	1,733,184	1,601,553	1,440,851	1,459,988	1,466,001	1,505,459
VIA Link							
VIA Link - MTA	12,388	29,455	24,322	52,307	167,822	90,454	157,052
	12,388	29,455	24,322	52,307	167,822	90,454	157,052
Van							
Paratransit Directly Operated	286,328	189,732	170,463	194,587	196,244	254,394	267,972
Paratransit Purchased Transportation	329,606	305,244	261,995	312,485	266,261	356,523	380,175
Disaster Relief - Van	-	630	-	-	-	-	-
Will Call Taxi	6,859	2,742	3,717	2,659	3,716	2,369	2,426
Taxi Subsidy	14,786	10,252	6,161	4,333	6,157	3,259	3,500
Taxi ADA Flex	17,987	4,006	14,704	20,420	18,619	1,244	1,520
	655,566	512,606	457,040	534,484	490,997	617,789	655,593
Total Hours	2,554,689	2,275,245	2,082,915	2,027,642	2,118,807	2,174,244	2,318,104

Service Hours

Change from FY 2023 Budget

Total Hours: 9.4%
 Line Hours - MTA: 4.2%
 Line Hours - ATD: -1.2%
 Paratransit DO Hours: 36.6%
 Paratransit PT Hours: 42.8%



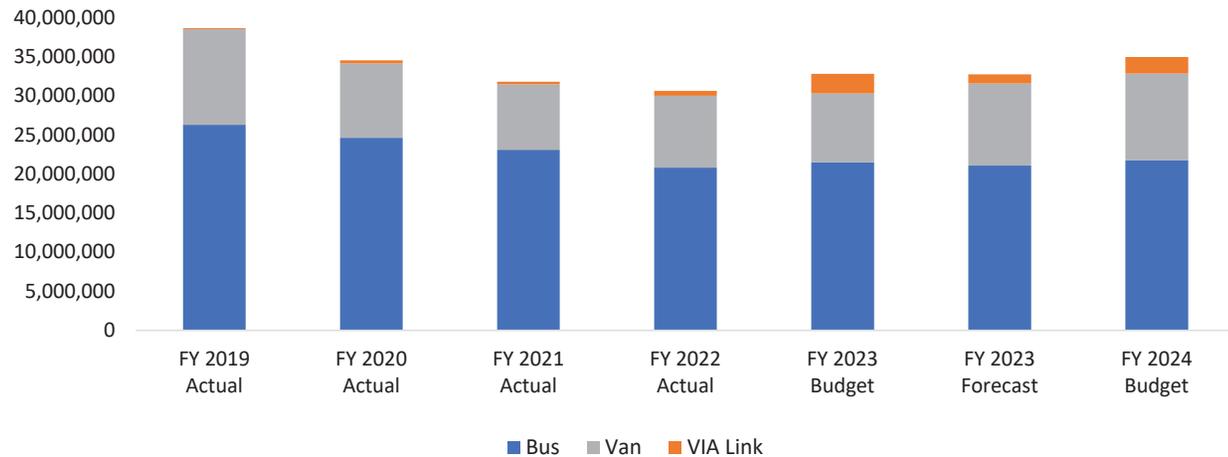
Service Statistics: Service Miles

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Forecast	FY 2024 Budget
Bus							
Line - MTA	21,144,134	19,468,742	18,144,796	15,873,412	16,158,281	15,922,959	16,470,338
Line - ATD	5,070,613	5,134,727	4,934,559	4,920,525	5,271,930	5,102,340	5,192,196
Disaster Relief - Bus	-	3,921	-	-	-	-	-
Robert Thompson Terminal	48,381	24,942	-	11,786	38,420	30,165	24,314
Promotional Service	4,523	10,131	21,097	3,025	600	680	600
Other Community Events	43,191	9,851	3,384	17,429	47,600	43,517	39,150
	26,310,842	24,652,314	23,103,836	20,826,177	21,516,831	21,099,661	21,726,598
VIA Link							
VIA Link - MTA	132,697	395,377	317,784	613,799	2,513,742	1,163,675	2,121,037
	132,697	395,377	317,784	613,799	2,513,742	1,163,675	2,121,037
Van							
Paratransit Directly Operated	5,085,099	3,573,238	3,019,230	3,286,255	3,357,165	4,357,764	4,576,969
Paratransit Purchased Transportation	6,441,020	5,636,732	4,896,190	5,410,086	4,867,973	5,985,149	6,387,760
Will Call Taxi	150,552	62,797	102,612	70,179	102,612	63,562	64,695
Taxi Subsidy	146,729	117,850	86,904	63,863	86,902	50,956	54,039
Taxi ADA Flex	374,075	103,768	275,084	362,367	359,008	35,279	42,927
	12,197,475	9,494,385	8,380,020	9,192,750	8,773,660	10,492,710	11,126,390
Total Miles	38,641,014	34,542,076	31,801,640	30,632,726	32,804,233	32,756,046	34,974,025

Service Miles

Change from FY 2023 Budget

Total Miles: 6.6%
 Line Miles - MTA: 1.9%
 Line Miles - ATD: -1.5%
 Paratransit DO Miles: 36.3%
 Paratransit PT Miles: 31.2%

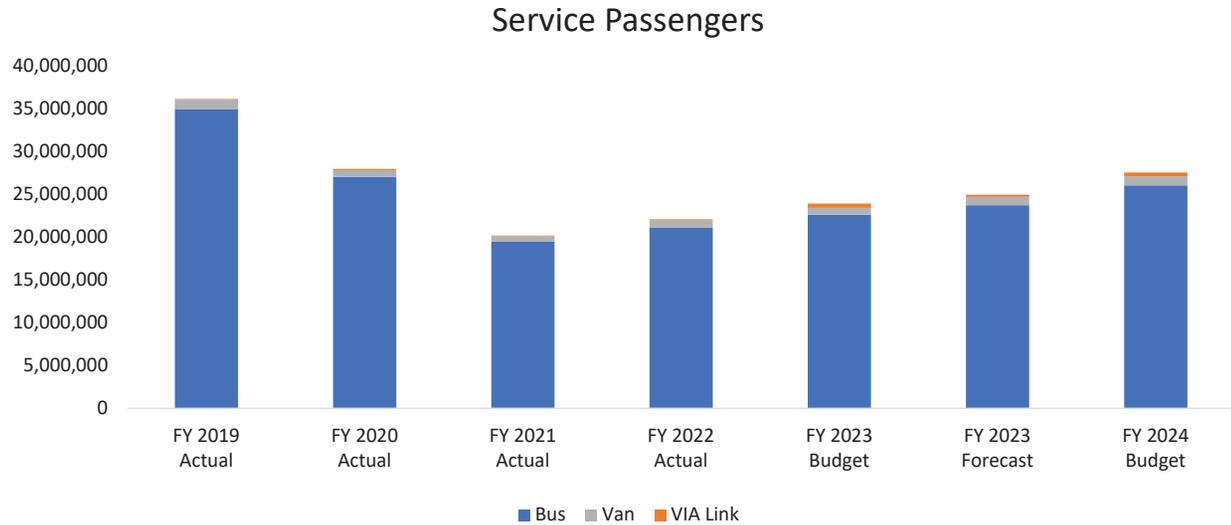


Service Statistics: Service Passengers

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2023 Forecast	FY 2024 Budget
Bus							
Line - MTA	28,554,607	21,474,087	15,453,346	16,529,681	16,765,825	18,349,323	20,259,649
Line - ATD	6,309,726	5,546,046	3,996,288	4,570,880	5,791,116	5,279,016	5,680,033
Robert Thompson Terminal	38,790	16,158	-	19,224	10,325	57,631	52,976
Other Community Events	54,106	8,312	4,678	26,160	41,332	43,228	48,597
	34,957,229	27,044,603	19,454,312	21,145,945	22,608,598	23,729,198	26,041,255
VIA Link							
VIA Link - MTA	48,519	130,186	80,557	124,010	504,745	255,643	452,734
	48,519	130,186	80,557	124,010	504,745	255,643	452,734
Van							
Paratransit Directly Operated	518,184	292,783	237,471	308,316	308,325	404,621	428,756
Paratransit Purchased Transportation	499,533	417,598	334,327	452,178	424,522	537,019	592,091
Will Call Taxi	16,694	7,346	11,140	7,304	11,140	6,514	6,626
Taxi Subsidy	74,487	59,317	36,831	24,249	36,831	19,211	20,226
Taxi ADA Flex	32,421	9,185	21,034	32,250	30,720	2,883	3,588
	1,141,319	786,229	640,803	824,297	811,538	970,248	1,051,287
Total Passengers	36,147,067	27,961,018	20,175,672	22,094,252	23,924,881	24,955,089	27,545,276

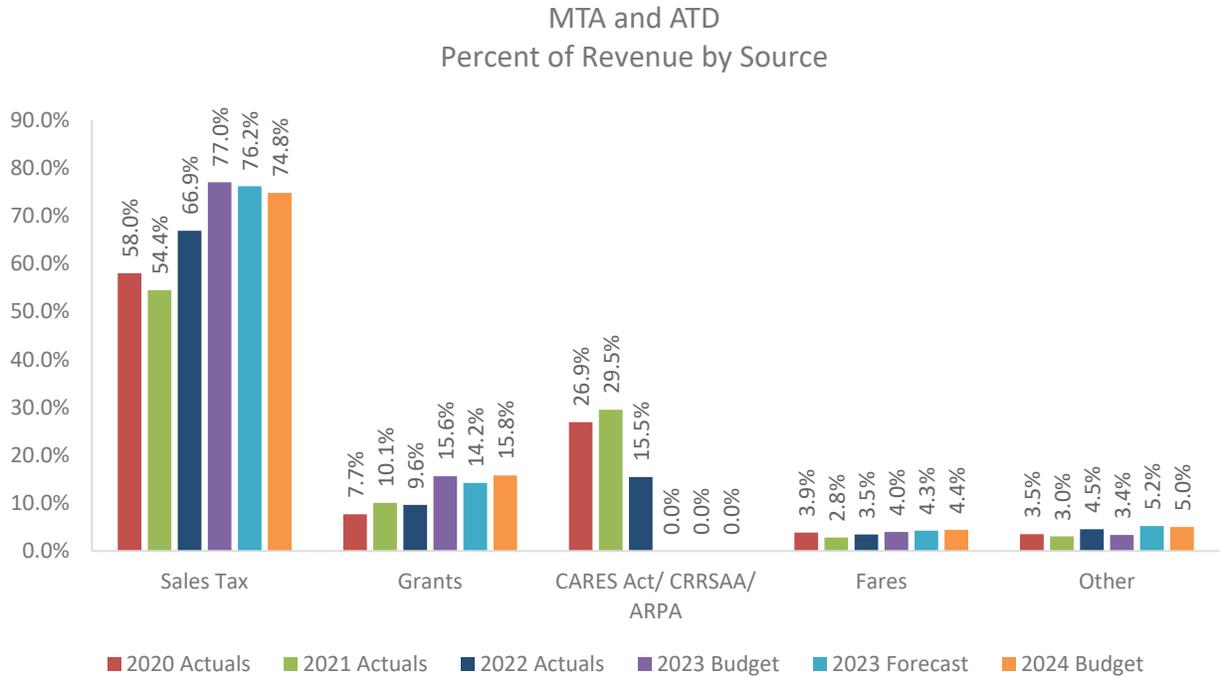
Change from FY 2023 Budget

Total Passengers: 15.1%
 Line Passengers - MTA: 20.8%
 Line Passengers - ATD: -1.9%
 Paratransit DO Passengers: 39.1%
 Paratransit PT Passengers: 39.5%



Revenue Summary

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



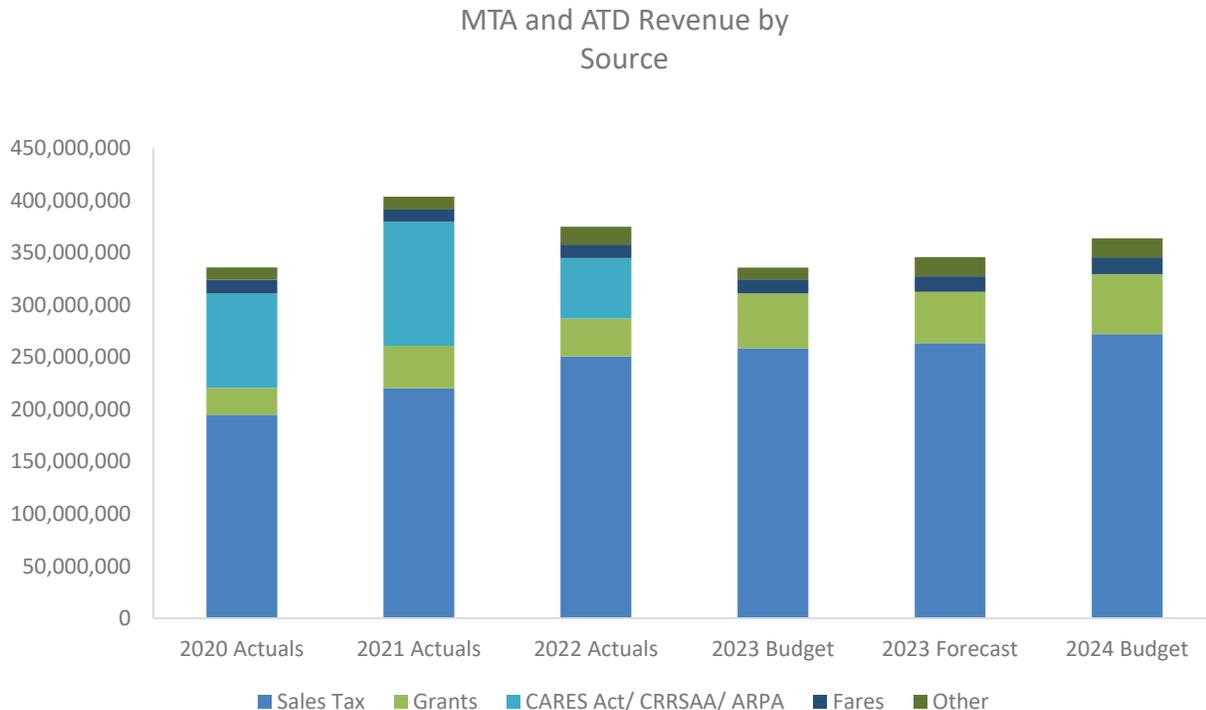
Note: Revenue figures discussed in this section are total operating revenues plus non-operating revenues. Figures do not include intergovernmental expense and bond interest and issuance.

Revenues by Source

Passenger fares account for approximately 4.4% 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, 74.8%, 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 15.8% of total combined revenues in FY24. 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 5.0%. Interest revenue is budgeted based on projected cash and investments and related interest earnings.

A graph of the five-year history of revenues is included below. The actual FY20, FY21, FY22, budgeted FY23, forecasted FY23 and budgeted FY24 figures include both MTA and ATD revenues. There has been an increase in total revenues of approximately 8.3% over the five-year period. This increase is predominately attributable to higher sales taxes. The FY24 budgeted MTA and ATD combined revenues are 8.3% higher than FY23 budget revenues and 5.2% higher than FY23 forecast revenues.

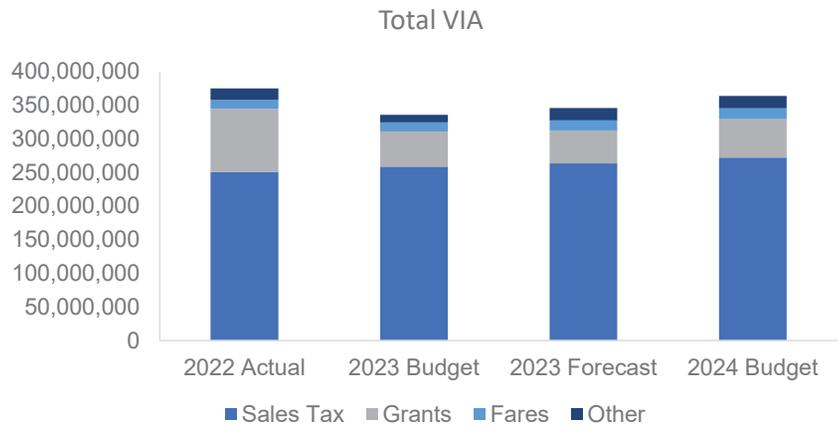
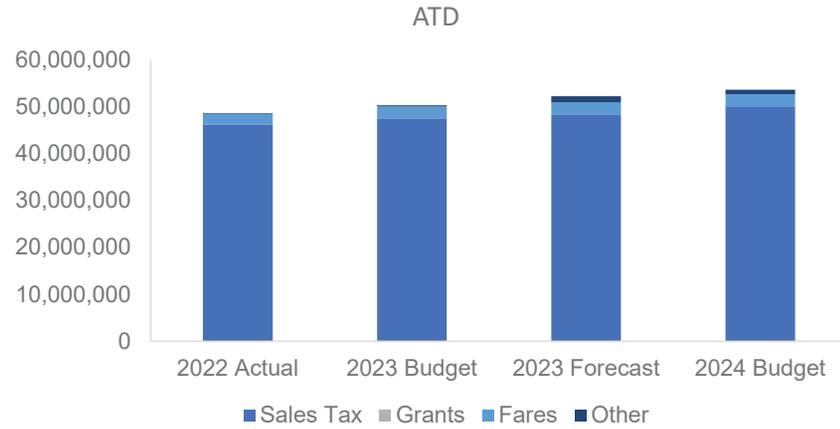
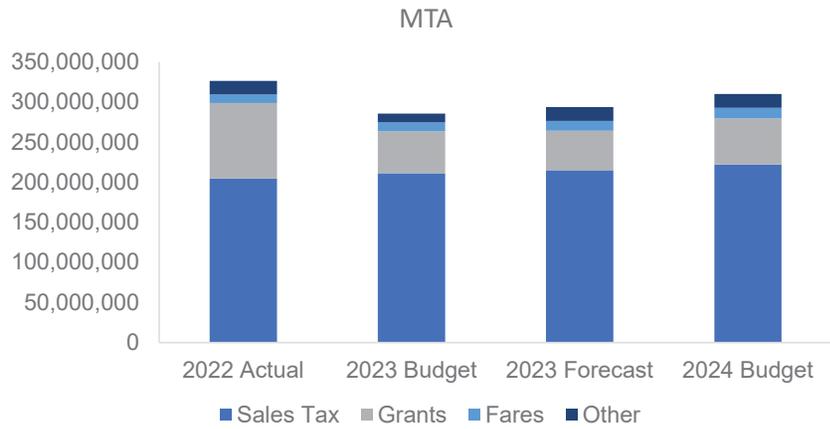


VIA is constantly challenged with obtaining enough revenue to meet the transportation needs of the community. There are constant requests for new service, and VIA has a very robust capital plan. VIA began using debt financing in FY12. Historically (until FY12), VIA operated on a pay-as-you-go basis. 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.

Operating Budget Revenue Summary By Cost Center

	MTA				ATD				Total			
	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget
Operating Revenues												
Line	\$ 9,226,674	\$ 9,408,859	\$ 10,239,371	\$ 11,319,836	\$ 2,171,981	\$ 2,495,502	\$ 2,520,908	\$ 2,709,411	\$ 11,398,655	\$ 11,904,361	\$ 12,760,279	\$ 14,029,247
Robert Thompson Terminal	26,534	18,442	46,530	41,465	-	-	-	-	26,534	18,442	46,530	41,465
Special Events	58,647	64,944	37,528	42,188	-	-	-	-	58,647	64,944	37,528	42,188
Promotion/Charter	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Bus Revenues	\$ 9,311,855	\$ 9,492,245	\$ 10,323,429	\$ 11,403,489	\$ 2,171,981	\$ 2,495,502	\$ 2,520,908	\$ 2,709,411	\$ 11,483,836	\$ 11,987,747	\$ 12,844,337	\$ 14,112,900
VIAtrans	\$ 1,448,826	\$ 1,396,849	\$ 1,848,117	\$ 1,858,597	\$ -	\$ -	\$ -	\$ -	\$ 1,448,826	\$ 1,396,849	\$ 1,848,117	\$ 1,858,597
VIA Link	21,099	61,705	49,087	81,246	-	-	-	-	21,099	61,705	49,087	81,246
Bus Advertising	1,591,811	1,624,998	756,873	1,200,000	-	-	-	-	1,591,811	1,624,998	756,873	1,200,000
Ellis Alley Park and Ride	90,521	60,000	50,000	51,000	-	-	-	-	90,521	60,000	50,000	51,000
Real Estate Development	232,099	288,564	222,300	222,300	-	-	-	-	232,099	288,564	222,300	222,300
Miscellaneous	392,289	387,000	497,000	502,400	-	-	-	-	392,289	387,000	497,000	502,400
Total Operating Revenues	\$ 13,088,500	\$ 13,311,361	\$ 13,746,806	\$ 15,319,032	\$ 2,171,981	\$ 2,495,502	\$ 2,520,908	\$ 2,709,411	\$ 15,260,481	\$ 15,806,863	\$ 16,267,714	\$ 18,028,443
Non-Operating Revenues/(Expenses)												
Sales Tax	\$ 204,636,921	\$ 211,080,208	\$ 215,141,554	\$ 222,187,706	\$ 46,246,507	\$ 47,534,912	\$ 48,358,390	\$ 49,938,036	\$ 250,883,427	\$ 258,615,120	\$ 263,499,944	\$ 272,125,742
Investment Income	18,087	3,600,000	10,400,000	10,131,177	165,453	300,000	1,340,000	1,000,000	183,540	3,900,000	11,740,000	11,131,177
Bond Interest and Issuance	(3,184,830)	(2,836,360)	(4,326,826)	(4,150,720)	(625,315)	(584,086)	(584,086)	(1,227,135)	(3,810,145)	(3,420,446)	(4,910,912)	(5,377,855)
Interest Income	-	-	137,443	131,177	-	-	-	-	-	-	137,443	131,177
Gain / (Loss) on Sale of Assets	4,553,165	-	-	-	-	-	-	-	4,553,165	-	-	-
Grants	36,145,744	52,486,515	49,210,877	57,391,085	-	-	-	-	36,145,744	52,486,515	49,210,877	57,391,085
CARES Act/ CRRSAA/ ARPA	57,952,069	-	-	-	-	-	-	-	57,952,069	-	-	-
Intergovernmental Revenue	10,000,000	5,000,000	5,000,000	5,000,000	-	-	-	-	10,000,000	5,000,000	5,000,000	5,000,000
Intergovernmental Expense	(1,700,000)	-	-	-	-	-	-	-	(1,700,000)	-	-	-
Total Non-Operating Revenues/(Expenses)	\$ 308,421,156	\$ 269,330,363	\$ 275,563,048	\$ 290,690,425	\$ 45,786,645	\$ 47,250,826	\$ 49,114,304	\$ 49,710,901	\$ 354,207,801	\$ 316,581,189	\$ 324,677,352	\$ 340,401,326
Total Revenue less Non-Operating (Expenses)	\$ 326,394,486	\$ 285,478,084	\$ 293,636,680	\$ 310,160,177	\$ 48,583,941	\$ 50,330,414	\$ 52,219,298	\$ 53,647,447	\$ 374,978,427	\$ 335,808,498	\$ 345,855,978	\$ 363,807,624

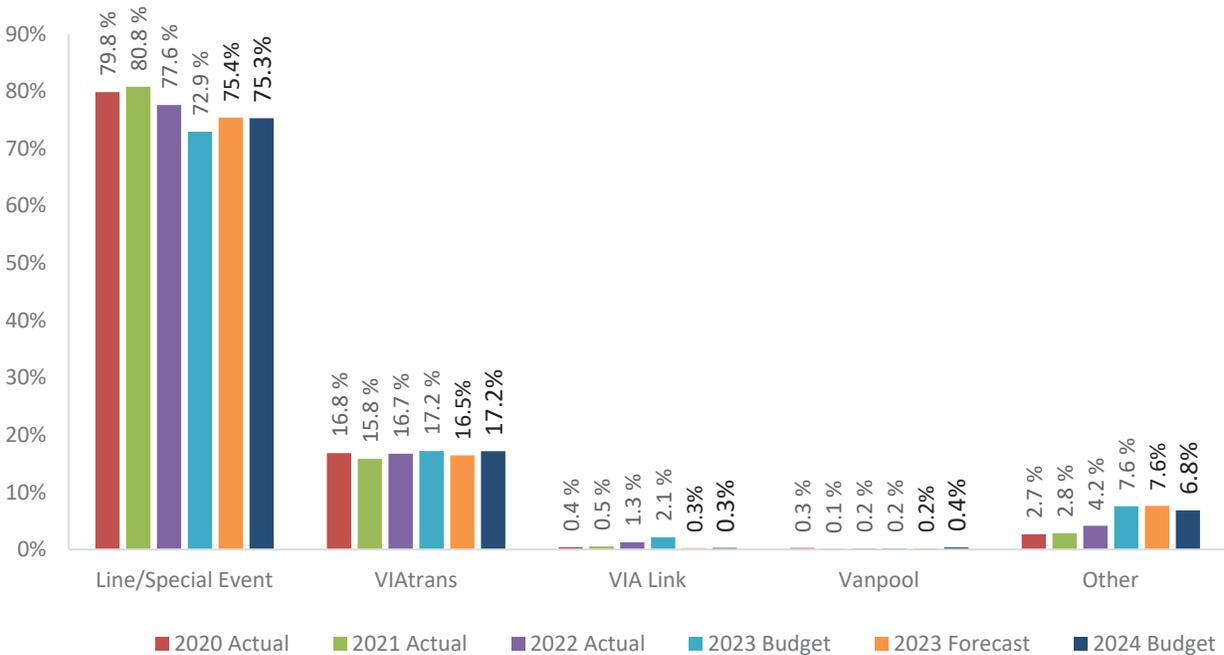
VIA Metropolitan Transit Operating Revenue and Non-Operating Revenue/(Expenses)



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 93.2% of the total combined expenses in the FY24 budget.

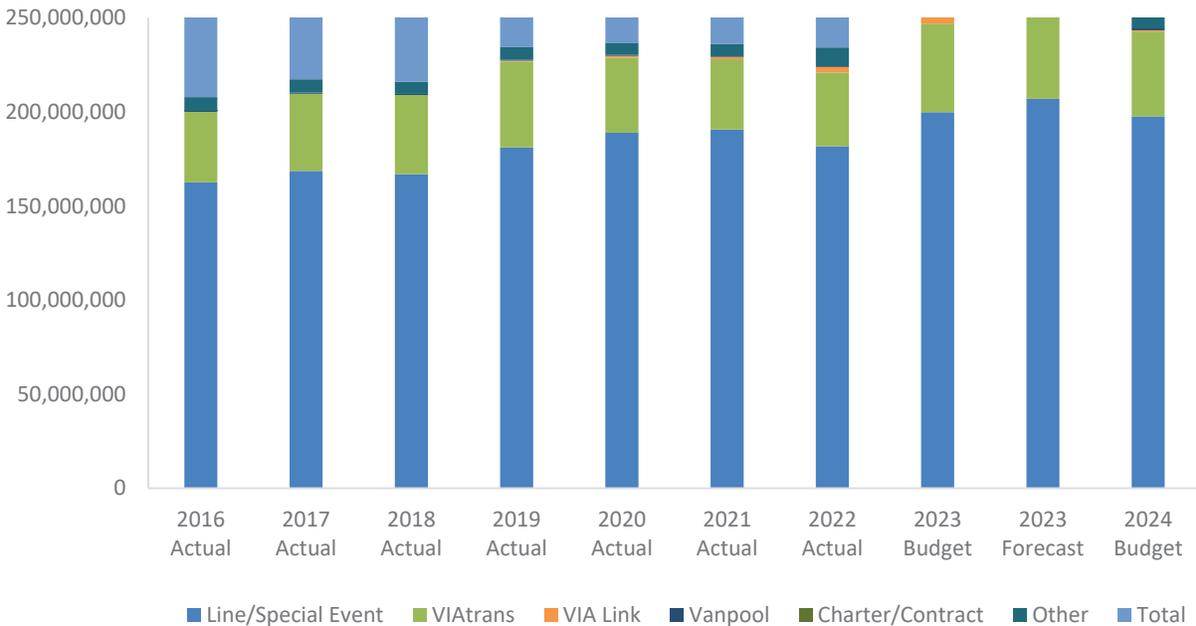
MTA and ATD
Percent of Expense by Service



Expenses by Service Type

The following graph shows a five-year history of operating expenses. The combined operating expenses budgeted for FY24 are 10.9% greater than actual five years ago. This is primarily attributable to higher wages, healthcare, parts and supplies used to maintain our fleet and purchased transportation costs. Line service expense has increased by 4.6% over the five-year period, while VIA Link service expense has decreased by 28.1% 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



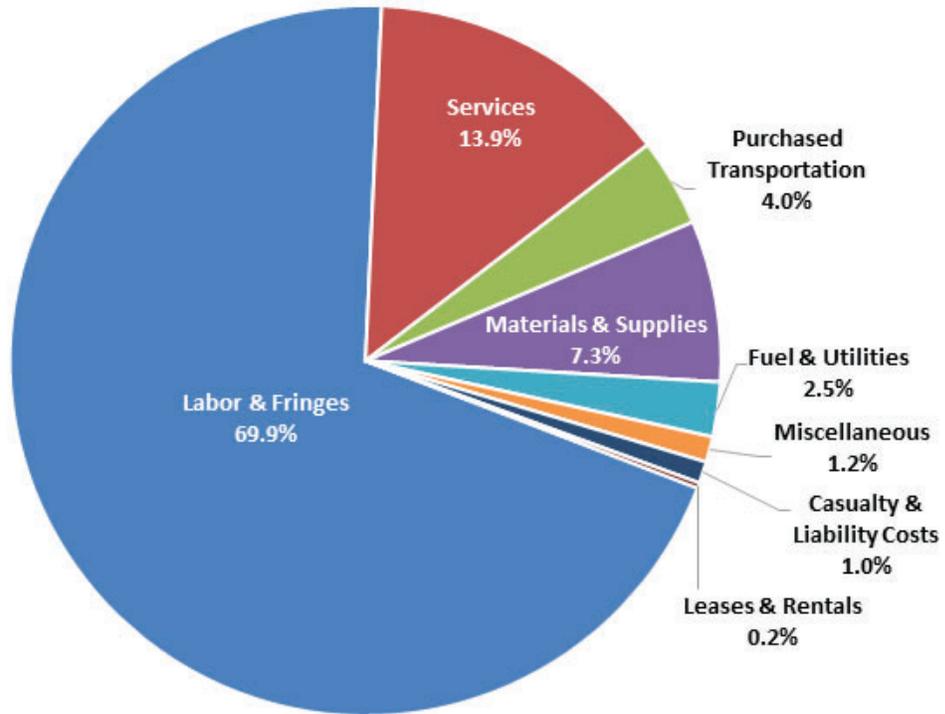
Expenses by Major Category

VIA's expenses can also be summarized by major category. The Federal Transit Administration (FTA) in the Uniform System of Accounts and Records 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 69.9% 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 7.3% of the combined total.

Purchased transportation is 4.0% 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 FY24. VIA Link is a mobility-on-demand service implemented in FY 2019.

Services including advertising fees, professional and technical services, contract maintenance, security and other services comprise roughly 13.9% of the combined budget. Fuel and Utilities are 2.5% 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 2.4% of the combined total.

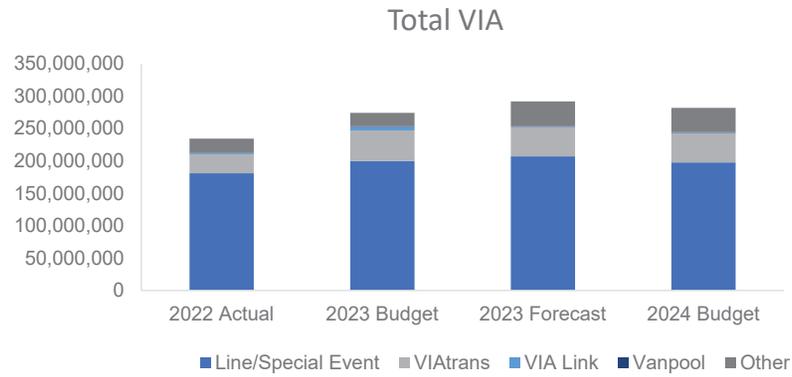
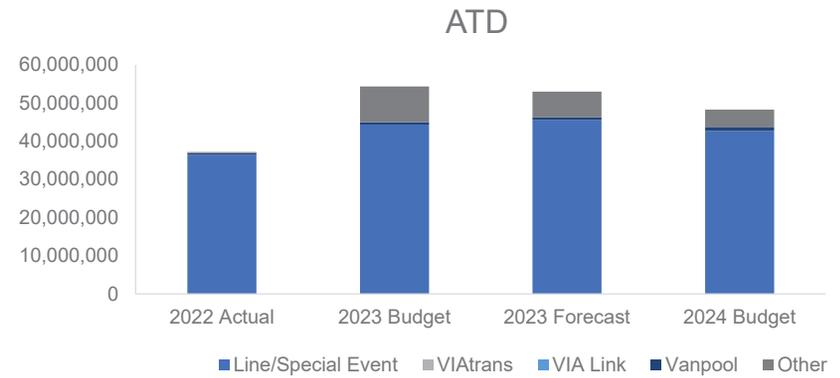
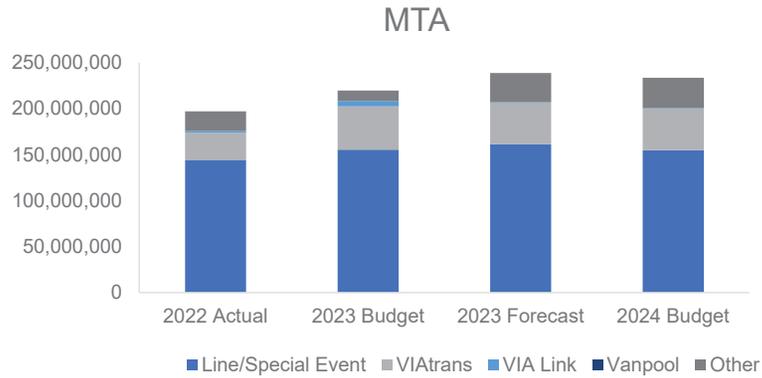
FY 2024 Budget MTA and ATD Expenses by Major Category



Operating Budget Expense Summary By Cost Center

	MTA				ATD				Total			
	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget
Operating Expenses												
Line	\$ 143,728,622	\$ 154,505,002	\$ 160,229,235	\$ 154,117,031	\$ 36,422,189	\$ 44,351,646	\$ 45,625,537	\$ 42,736,741	\$ 180,150,811	\$ 198,856,648	\$ 205,854,772	\$ 196,853,772
Robert Thompson Terminal	354,399	482,116	749,573	374,763	-	-	-	-	354,399	482,116	749,573	374,763
Other Special Events	285,627	423,439	261,104	350,010	-	-	-	-	285,627	423,439	261,104	350,010
Promotional Service	6,833	4,550	12,411	4,465	-	-	-	-	6,833	4,550	12,411	4,465
Disaster Relief	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Bus Expenses	\$ 144,375,481	\$ 155,415,107	\$ 161,252,323	\$ 154,846,269	\$ 36,422,189	\$ 44,351,646	\$ 45,625,537	\$ 42,736,741	\$ 180,797,670	\$ 199,766,753	\$ 206,877,860	\$ 197,583,010
VIAtrans	29,409,941	47,089,095	45,165,417	45,039,740	-	-	-	-	29,409,941	47,089,095	45,165,417	45,039,740
VIA Link	1,817,805	5,781,860	692,535	715,101	-	-	-	-	1,817,805	5,781,860	692,535	715,101
Vanpool	-	-	-	-	444,968	651,340	583,508	993,000	444,968	651,340	583,508	993,000
Real Estate Development	1,169	4,789	6,190	4,985	-	-	-	-	1,169	4,789	6,190	4,985
Leases	-	-	87,809	106,209	-	-	-	-	-	-	87,809	106,209
Business Development and Planning	9,933,175	11,364,449	14,467,994	14,839,893	-	9,344,184	6,586,820	3,250,000	9,933,175	20,708,633	21,054,814	18,089,893
Subtotal Other Expenses	\$ 41,162,090	\$ 64,240,193	\$ 60,419,945	\$ 60,705,928	\$ 444,968	\$ 9,995,524	\$ 7,170,328	\$ 4,243,000	\$ 41,607,058	\$ 74,235,717	\$ 67,590,273	\$ 64,948,928
Lease Amortization Expense	11,464,709	-	16,443,955	17,648,929	287,402	-	173,473	983,473	11,752,111	-	16,617,428	18,632,402
SBITA Amortization Expense	-	-	673,419	423,724	-	-	-	299,014	-	-	673,419	722,738
Subtotal Amortization Expenses	\$ 11,464,709	\$ -	\$ 17,117,374	\$ 18,072,653	\$ 287,402	\$ -	\$ 173,473	\$ 1,282,487	\$ 11,752,111	\$ -	\$ 17,290,847	\$ 19,355,140
Total Operating Expenses	\$ 197,002,280	\$ 219,655,300	\$ 238,789,642	\$ 233,624,850	\$ 37,154,559	\$ 54,347,170	\$ 52,969,338	\$ 48,262,228	\$ 234,156,839	\$ 274,002,470	\$ 291,758,980	\$ 281,887,078

VIA Metropolitan Transit Operating Expenses



Expense Summary by Account

Operating Expense

	FY 2022 <u>Actual</u>	FY 2023 <u>Budget</u>	FY 2023 <u>Forecast</u>	FY 2024 <u>Budget</u>	FY24 Budget to <u>FY23 Budget</u>	% <u>Difference</u>
Operators Salaries and Wages	53,803,109	55,712,699	56,171,740	56,310,316	597,617	1%
Other Salaries and Wages	53,642,457	64,792,315	61,456,019	64,165,083	(627,232)	(1%)
Sick	5,038,310	4,588,190	4,007,262	4,548,266	(39,924)	(1%)
Holiday	5,334,740	6,420,815	6,233,999	6,417,522	(3,293)	(0%)
Vacation	5,830,959	7,007,878	6,567,104	6,775,060	(232,818)	(3%)
Other Paid Absence	203,121	484,784	356,917	484,177	(607)	(0%)
Salaries & Wages	\$ 123,852,695	\$ 139,006,681	\$ 134,793,041	\$ 138,700,424	\$ (306,257)	(0%)
FICA	9,048,923	9,742,497	9,921,020	9,786,297	43,800	0%
Pension Plans	5,340,434	5,415,000	22,309,855	28,458,000	23,043,000	100%
Hospital, Medical and Surgical Plans	16,536,589	18,510,340	18,510,340	20,295,246	1,784,906	10%
Other Post Employment Benefits (OPEB)	(1,347,340)	6,625,000	7,252,569	(16,413,000)	(23,038,000)	(100%)
Life Insurance Plans	678,089	727,303	713,979	714,000	(13,303)	(2%)
Unemployment Insurance	171,649	200,000	50,000	100,000	(100,000)	(50%)
Worker's Compensation Insurance	324,583	700,000	700,000	700,000	-	(0%)
Uniform and Work Clothing Allowance	875,837	710,850	870,763	923,045	212,195	30%
Other Fringe Benefits	641,058	978,274	1,257,277	1,116,235	137,961	14%
Capital Labor Fringes	(249,382)	(251,012)	(458,426)	(395,537)	(144,525)	58%
Fringes	\$ 32,020,441	\$ 43,358,252	\$ 61,127,377	\$ 45,284,286	\$ 1,926,034	4%
Advertising Fees	2,551,878	1,005,200	1,091,839	1,020,400	15,200	2%
Professional and Technical Services	10,380,476	22,943,625	19,829,325	21,845,006	(1,098,619)	(5%)
Temporary Help	403,805	270,100	269,599	198,000	(72,100)	(27%)
Contract Maintenance Services	7,595,636	6,786,136	7,628,164	7,360,034	573,898	8%
Security Services	2,812,648	904,957	1,327,692	68,046	(836,911)	(92%)
Other Services	2,030,425	1,272,546	1,149,604	809,787	(462,759)	(36%)
Fuel and Lubricants	8,481,913	6,527,665	7,503,691	2,764,369	(3,763,296)	(58%)
Tires and Tubes	1,147,368	1,445,679	1,299,024	1,251,691	(193,988)	(13%)
Other Materials and Supplies	15,777,332	15,433,905	16,195,852	18,018,481	2,584,576	17%
Utilities Other than Propulsion Power	3,720,840	3,719,756	3,676,673	3,606,828	(112,928)	(3%)
Casualty and Liability Costs	1,575,140	2,348,562	2,286,047	2,597,219	248,657	11%
Fuel and Lubricant Taxes	238,047	203,058	165,772	145,322	(57,736)	(28%)
Purchased Transportation	6,923,788	20,256,080	9,457,247	10,558,945	(9,697,135)	(48%)
Dues and Subscriptions	389,026	449,247	388,413	502,094	52,847	12%
IT Licenses & Subscription Services	20,400	3,533,749	2,481,620	2,940,782	(592,967)	(17%)
Training and Meetings	344,615	1,397,000	1,043,180	1,968,838	571,838	41%
Employee Recognition	-	113,395	64,435	181,941	68,546	60%
Fines and Penalties	-	-	-	-	-	0%
Bad Debt Expense	(15,631)	15,500	25,000	25,000	9,500	61%
Advertising/Promotion Media	658,760	1,668,975	1,479,815	1,672,375	3,400	0%
Other Miscellaneous Expenses	1,321,420	372,831	554,737	371,177	(1,654)	(0%)
Leases and Rentals	173,704	969,570	629,986	640,893	(328,677)	(34%)
Other Expenses	\$ 66,531,591	\$ 91,637,537	\$ 78,547,715	\$ 78,547,228	\$ (13,090,309)	(14%)
Total Operating Expense	\$222,404,478	\$274,002,470	\$274,468,133	\$262,531,938	\$ (11,470,532)	(4%)
Lease Amortization Expense	11,752,111	-	16,617,428	18,632,402	18,632,402	100%
SBITA Lease Amortization Expense	-	-	673,419	722,738	722,738	100%
Lease Amortization Expenses	\$ 11,752,111	-	\$ 17,290,847	\$ 19,355,140	\$ 19,355,140	100%
Grand Total Operating Expense (Excl. Depr.)	\$234,156,839	\$274,002,470	\$291,758,980	\$281,887,078	\$ 7,884,608	3%

Cost Center Detail Analysis

The following section contains detailed descriptions of the MTA and 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 Cost Center & Leases, providing detail on the individual cost centers are 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 87.3% of the total combined MTA and ATD expenses for the FY24 budget.

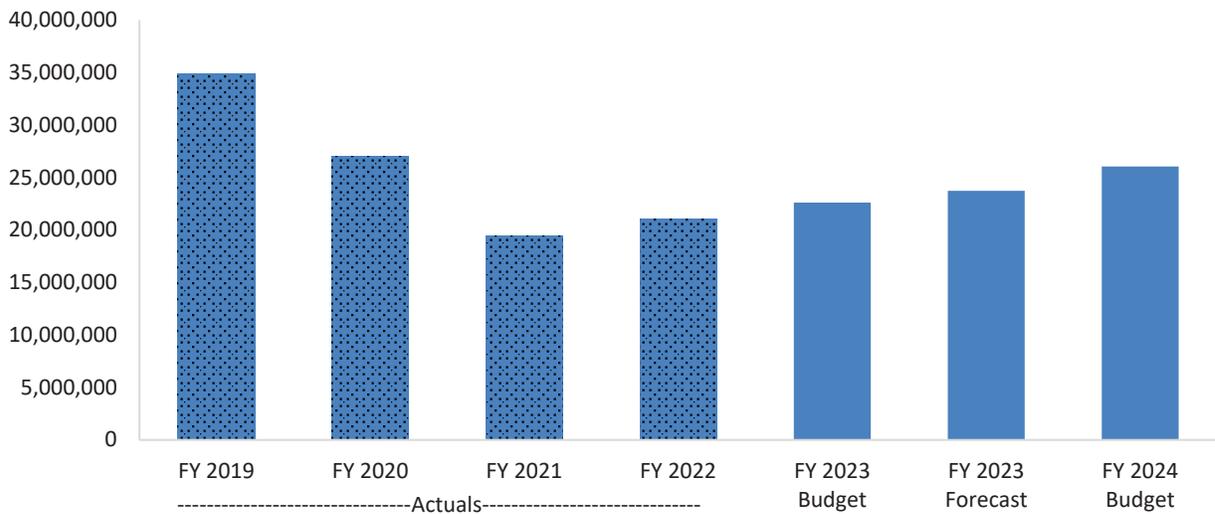
Line Service

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 decreased with the FY24 budget. There is a 3.1% increase in line service hours and an 15.1% increase in line passengers. Line passengers increased from 22.6 million to 26.0 million.

Service Passengers



Revenues and Expenses The combined MTA and ATD total line operating revenues and non-operating revenues/(expenses) are expected to decrease by 4.7% from FY23 budget, and the combined total line operating expenses over the same period are expected to increase by 2.2%.

Special Events Service

Description Service provided to various events at the Alamodome and AT&T 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 FY24 service hours are expected to increase by 17% over the FY23 budget service levels.

Revenues and Expenses The revenues are expected to increase by 0.3% and expenses are expected to increase in this cost center by 3.1% from the FY23 budget.

Disaster Relief

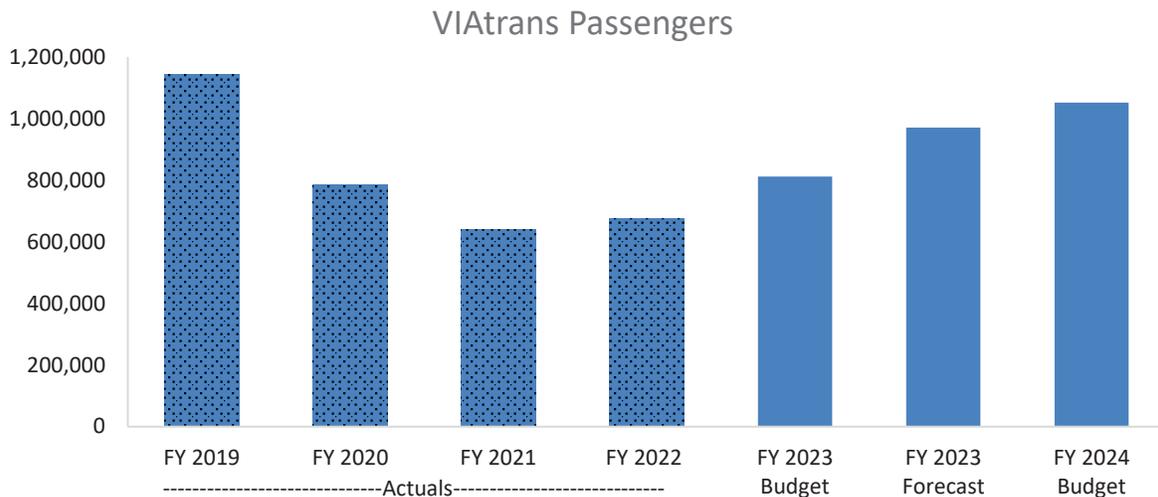
Description San Antonio is located within proximity to Gulf Coast communities that are often impacted by hurricanes. VIA is occasionally requested to transport coastal citizens from these areas to relief centers in San Antonio. VIA does not budget for these infrequent events but maintains a cost center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

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.

Fare Base one-way \$2.00

Changes An increase of 34% in total service hours from the FY23 budget service levels is expected for FY24. 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. The estimated savings for each VIATrans trip avoided in lieu of the free line service is approximately \$40. 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.



Revenues and Expenses The revenue is expected to increase by 24.3% over FY23 budget revenues and expenses are projected to increase by 7.7%. VIA will use the service of a private transportation provider for greater than half of all demand response trips.

VIA Link

Description	VIA Link is a mobility-on-demand service provided by a private provider.
Fare	Base one-way \$1.30
Changes	In FY19, VIA began offering VIA Link in northeast San Antonio. In FY24, VIA plans to expand the service. The FY24 budget includes approximately 157,052 service hours provided to 452,734 passengers.
Revenues and Expenses	FY24 includes expansion of service with approximately \$81,245 in revenue and \$5.69M in anticipated expenses.

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 7 to 15 passenger van provided by a private car rental agency.
Fare	Will vary based upon number of participants within each vanpool.
Changes	Expenses are projected to increase by 52% over FY23 budget.
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.

Promotional Service Cost Center

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 Cost Center

Description	The revenues and expenses related to facilities leased to Amtrak and the Sunset Station Depot Group 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 and Planning Cost Center

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.

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.

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.

VIA METROPOLITAN TRANSIT

Cost Allocation Plan

Fiscal Year Ending 09/30/24

Metropolitan Transit Authority										
	11	13	16	17	20	25	35	55	56	65
		VIA Link	Robert Thompson Event	Other Special Event	VIAtrans	Purchased Transport.	Promotional Service	Real Estate Develop.	Leases	Bus. Develop. & Planning
Operator Wages	\$36,321,904	\$0	\$51,572	\$77,377	\$6,865,951	\$0	\$1,088	\$0	\$0	\$0
Other Salaries	23,057,269	0	52,881	40,278	4,551,687	1,547,646	619	0	0	2,615,117
PT Other Salaries	128,568	0	82	132	55,637	79,615	3	0	0	0
PT Operator Wages	1,556,805	0	2,114	3,405	0	0	52	0	0	0
Subtotal Labor	61,064,546	0	106,649	121,192	11,473,275	1,627,261	1,762	0	0	2,615,117
Other Fringe Benefits	8,355,062	0	11,026	17,756	1,702,346	238,957	271	0	0	455,430
Advertising Fees	0	0	0	0	0	0	0	0	0	0
Prof & Tech Services	276,009	0	224	359	865,814	1,146,536	6	0	0	8,662,080
Temporary Help	100,000	0	0	0	60,000	0	0	0	0	0
Contract Maintenance	2,282,102	0	45,760	2,242	474,589	306,765	32	4,008	0	0
Security Services	0	0	20,196	40,350	0	0	0	0	0	0
Other Services	213,656	0	193	309	29,350	51,999	3	0	0	200
IT Licenses & Subscriptions	50,297	0	74	120	0	0	2	0	0	0
Fuel & Lubricants	744,553	0	1,108	1,759	642,743	1,142,587	27	0	0	0
Tires & Tubes	795,991	0	1,176	1,892	201,671	0	29	0	0	0
Other Mat. & Supplies	11,403,754	0	44,364	26,396	679,143	24,893	367	0	0	10,812
Utilities	1,275,031	0	26,698	2,269	351,416	120,434	27	0	0	0
Prem for Phy Dam Ins/Public Liab& Prop. Dam.	163,300	0	267	362	1,599	0	0	977	0	0
Payouts	1,072,893	0	1,584	2,650	280,957	0	39	0	0	0
Fuel & Lubricant Taxes	35,449	0	52	84	18,070	80,491	1	0	0	0
Purchased Transportation	0	710,801	0	0	222,541	8,995,603	0	0	0	0
Dues & Subscriptions	60,747	0	0	0	654	470	0	0	0	16,781
Training & Meetings	162,351	0	204	331	30,828	47,253	0	0	0	180,426
Employee Recognition	33,598	0	13	22	823	1,177	0	0	0	0
Bad Debt	25,000	0	0	0	0	0	0	0	0	0
Advertising/Promotion	0	0	0	0	0	0	0	0	0	0
Other Misc. Expense	66,071	4,300	5	9	1,080	0	1	0	0	6,003
Tr Way & Tr St Lease	159,012	0	11	1,517	0	0	0	0	0	0
Passenger Stations Lease	0	0	0	0	0	0	0	0	0	0
Parking Lease	0	0	0	0	0	0	0	0	0	0
Passenger Revenue Vehicles	0	0	0	0	0	0	0	0	0	0
Engine House Lease	31,233	0	46	74	31,200	0	2	0	0	0
Revenue Veh Mvmt. Control Lease	0	0	0	0	0	0	0	0	1,784	0
Data Processing Facilities Lease	0	0	0	0	0	0	0	0	0	0
Other Gen. & Admin. Lease	43,968	0	65	104	0	0	3	0	104,425	50,000
Subtotal Expenses	27,350,077	715,101	153,066	98,505	5,594,824	12,157,165	810	4,985	106,209	9,381,732
Total Direct Expenses	88,414,623	715,101	259,715	219,697	17,068,099	13,784,426	2,572	4,985	106,209	11,996,849
Full Time Fringe	23,663,742	0	41,627	46,888	4,550,148	616,767	680	0	0	1,042,174
Part Time Fringe	210,053	0	274	441	6,934	9,923	7	0	0	0
Total Fringe	23,873,795	0	41,901	47,329	4,557,082	626,690	687	0	0	1,042,174
ATD Indirect	0	0	0	0	0	0	0	0	0	0
Total Indirect (W/O Depr.)	41,100,065	0	71,881	81,544	7,756,788	1,090,644	1,185	0	0	1,769,694
Dist. of Fringe	727,836	0	1,271	1,445	136,751	19,396	21	0	0	31,170
Total Fringe & Indirect	65,701,696	0	115,053	130,318	12,450,621	1,736,730	1,893	0	0	2,843,038
FY24 Budget Total before Capital Labor	\$154,116,319	\$715,101	\$374,768	\$350,015	\$29,518,720	\$15,521,156	\$4,465	\$4,985	\$106,209	\$14,839,887
less: Capital Labor										
FY24 Budget Total Operating Expenses after Capital Labor (Excl. Depr. & Amort.)										

VIA METROPOLITAN TRANSIT Cost Allocation Plan Fiscal Year Ending 09/30/24

Advanced Transportation District								
	12	62	14	70	72	81-89		
Capital Labor	Line	Bus. Develop. & Planning	Vanpool	MTA Indirect	ATD Indirect	Fringe	Total	
	\$0	\$10,951,097	\$0	\$0	\$0	\$0	\$54,268,989	Operator Wages
963,696	\$5,421,697	0	0	25,997,766	0	532,185	64,780,841	Other Salaries
0	\$17,551	0	0	50,750	0	15,600	347,938	PT Other Salaries
0	478,951	0	0	0	0	0	2,041,327	PT Operator Wages
963,696	16,869,296	0	0	26,048,516	0	547,785	121,439,095	Subtotal Labor
0	2,354,333	0	0	4,048,140	0	46,721,527	63,904,848	Other Fringe Benefits
0	21,000	0	35,600	963,800	0	0	1,020,400	Advertising Fees
0	47,603	3,250,000	12,000	6,552,388	79,250	952,737	21,845,006	Prof & Tech Services
0	0	0	0	38,000	0	0	198,000	Temporary Help
0	447,178	0	0	3,797,358	0	0	7,360,034	Contract Maintenance
0	0	0	0	7,500	0	0	68,046	Security Services
0	41,113	0	0	467,914	5,050	0	809,787	Other Services
0	15,857	0	0	2,874,432	0	0	2,940,782	IT Licenses & Subscriptions Services
0	231,592	0	0	0	0	0	2,764,369	Fuel & Lubricants
0	250,932	0	0	0	0	0	1,251,691	Tires & Tubes
0	3,394,472	0	0	2,431,166	0	3,114	18,018,481	Other Mat. & Supplies
0	315,224	0	0	1,515,729	0	0	3,606,828	Utilities
0	51,479	0	315,000	367,988	0	0	900,972	Prem for Phy Dam Ins/Public Liab& Prop. Dam.
0	338,224	0	0	0	0	0	1,696,247	Payouts
0	11,175	0	0	0	0	0	145,322	Fuel & Lubricant Taxes
0	0	0	630,000	0	0	0	10,558,945	Purchased Transportation
0	63	0	0	421,579	0	1,800	502,094	Dues & Subscriptions
0	43,455	0	400	1,497,590	0	6,000	1,968,838	Training & Meetings
0	2,868	0	0	89,200	0	54,240	181,941	Employee Recognition
0	0	0	0	0	0	0	25,000	Bad Debt
0	0	0	0	1,672,375	0	0	1,672,375	Advertising/Promotion
0	19,948	0	0	273,760	0	0	371,177	Other Misc. Expense
0	6,376	0	0	0	0	0	166,916	Tr Way & Tr St Lease
0	0	0	0	0	0	0	0	Passenger Stations Lease
0	0	0	0	0	0	0	0	Parking Lease
0	0	0	0	0	0	0	0	Passenger Revenue Vehicles
0	9,845	0	0	0	0	0	72,400	Engine House Lease
0	0	0	0	0	0	0	1,784	Revenue Veh Mgmt. Control Lease
0	0	0	0	0	0	0	0	Data Processing Facilities Lease
0	13,860	0	0	156,000	29,358	2,010	399,793	Other Gen. & Admin. Lease
0	7,616,597	3,250,000	993,000	27,174,919	113,658	47,741,428	142,452,076	Subtotal Expenses
963,696	24,485,893	3,250,000	993,000	53,223,435	113,658	48,289,213	263,891,171	Total Direct Expenses
384,051	6,524,873	0	0	10,360,610	0	212,086	47,443,646	Full Time Fringe
0	61,881	0	0	6,325	0	1,944	297,782	Part Time Fringe
384,051	6,586,754	0	0	10,366,935	0	214,030	47,741,428	Total Fringe
0	113,658	0	0	0	(113,658)	0	0	ATD Indirect
0	11,349,941	0	0	(63,590,370)	0	368,628	0	Total Indirect (W/O Depr.)
11,486	201,067	0	0	0	0	(1,130,443)	0	Dist. of Fringe
395,537	18,251,420	0	0	(53,223,435)	(113,658)	(547,785)	(47,741,428)	Total Fringe & Indirect
\$1,359,233	\$42,737,313	\$3,250,000	\$993,000	\$0	\$0	\$0	\$263,891,171	FY24 Budget Total before Capital Labor
						(1,359,233)		less: Capital Labor
							262,531,938	FY24 Budget Total Operating Expenses after Capital Labor (Excl. Depr. & Amort.)

Personnel Summary

The personnel schedule on the adjacent page shows the personnel levels by category.

In FY24, an overall net increase in personnel is predominantly a result of aligning operator workforce with the budgeted service plan.

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 and part-time equivalent bus operators is expected to remain steady. These are the employees responsible for operating revenue service buses.

The number of full-time and part-time van operators is expected to increase by 10 positions. These are the employees responsible for operating revenue service (paratransit) vans.

The number of hourly maintenance employees is expected to increase by 1. 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 2 and remain steady for part-time. These are the individuals primarily responsible for providing administration and direct support for the operations and maintenance functions.

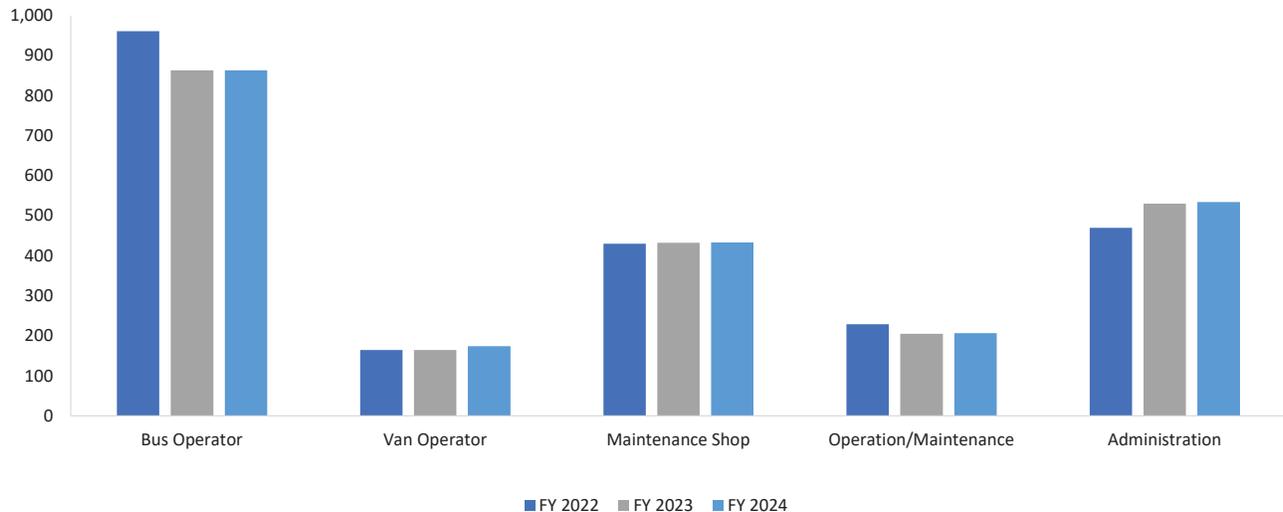
The number of full-time administration salaried positions is expected to increase by 1 and part-time positions increase by 2.25. These are the individuals primarily responsible for providing general and administrative support services for the agency.

**VIA Metropolitan Transit
Personnel Summary**

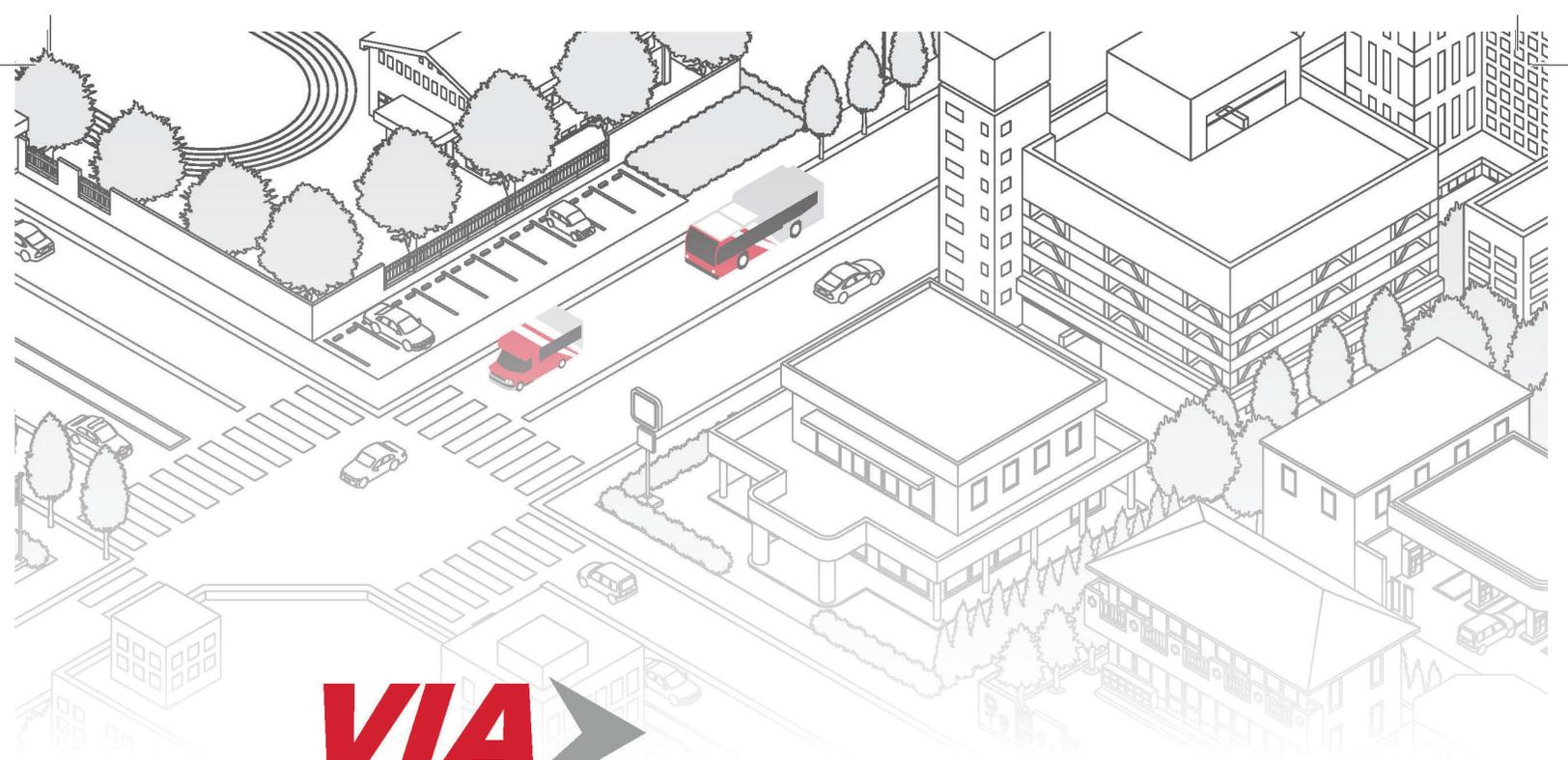
	2022	2023	2024	24v23	24v23
	Budget	Revised Budget	Budget	Variance	Variance %
<u>FULL-TIME EMPLOYEES (Full-Time Equivalents)</u>					
<u>Category</u>					
Bus Operator	914.00	818.00	818.00	-	0.00%
Van Operator	164.00	164.00	174.00	10.00	6.10%
Maintenance Shop	430.00	432.00	433.00	1.00	0.23%
Salaried					
Operation/Maintenance	218.00	203.00	205.00	2.00	0.99%
Administration*	465.00	526.00	527.00	1.00	0.19%
Subtotal Full-Time Employees (FTE)	2,191.00	2,143.00	2,157.00	14.00	0.65%
<u>PART-TIME EMPLOYEES (Full-Time Equivalents)</u>					
<u>Category</u>					
Bus Operator	46.50	45.00	45.00	-	0.00%
Van Operator	-	-	-	-	0.00%
Maintenance Shop	-	-	-	-	0.00%
Salaried					
Operation/Maintenance	10.50	1.50	1.50	-	0.00%
Administration	4.50	4.25	6.50	2.25	52.94%
Subtotal Part-Time Employees (FTE)	61.50	50.75	53.00	2.25	4.43%
<u>GRAND TOTAL</u>					
<u>Category</u>					
Bus Operator	960.50	863.00	863.00	-	0.00%
Van Operator	164.00	164.00	174.00	10.00	6.10%
Maintenance Shop	430.00	432.00	433.00	1.00	0.23%
Salaried					
Operation/Maintenance	228.50	204.50	206.50	2.00	0.98%
Administration	469.50	530.25	533.50	3.25	0.61%
Full-Time Equivalents (FTE) Grand Total	2,252.50	2,193.75	2,210.00	16.25	0.74%

* FY 2023 Revised Budget includes 1 Full-Time FTE added to Administration.

Full-Time Employees by Category



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OPERATING DETAIL



VIAINFO.NET



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Introduction to the Detail by Group/Division Section

The following section provides details on the groups, divisions, and departments within VIA Metropolitan Transit. The groups consist of General and Administrative, Business Services, Public Engagement, and Planning and Development. The table below lists the Groups and Divisions.

Administrative Group

- General and Administrative
- VIA Board
- EEO
- Audit
- Legal Services
- Office of Diversity and Federal Compliance
- Business Support Services Administration

Business Support Services Group

- Transportation
- Fiscal Management
- Non-Departmental
- Human Resources
- Technology and Innovation
- Procurement
- Safety, Training, and System Security
- Fleet and Facilities

Public Engagement Group

- Public Engagement Administration
- Government and Community Relations
- Customer Experience and Sales
- Marketing
- Communications and Strategic Initiatives

Planning and Development Group

- Strategic Planning and Special Projects
- Service Planning and Scheduling
- Capital Programs

The section includes:

- **Goals and Strategies**
 - 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**
 - Departments measured progress toward accomplishing VIA's mission and/or the departments goals and objectives.
- **Department Budget**
 - VIA's budget is shown for labor and supplies, services, other expenses and by division.
 - The budgets are presented in six columns for comparison purposes, which includes FY22 Actual expenses, the FY23 Annual Budget, the FY23 Forecast, the FY24 Proposed Budget, and the dollar and percent variances between FY23 budget and the FY24 budget and the dollar.
- **Department Authorized Position Detail**

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FY 2024 GOALS AND STRATEGIES

Public transportation plays a critical role in connecting Greater San Antonio Region residents and communities to economic opportunity. An estimated 150 new residents arrive in our region each day. Between 2010 and 2040, the region is estimated to add 1.7 million new residents, 838,000 new jobs and more than 1.3 million vehicles on the road. 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

Connecting our Region

VIA Mission

VIA Metropolitan Transit provides regional multimodal transportation options that connect our community to opportunity, support economic vitality and enhance quality of life throughout our region.

VIA Goals

VIA's fiscal year 2024 goals are to recover and grow ridership, build strategic partnerships, invest in staff development, and advance the "Keep SA Moving" plan to connect more people to jobs and economic opportunities.

VIA Strategies

VIA's FY 2024 strategies follow the Keep SA Moving plan's three key elements:

- Improve the Transit System
 - Planning and public outreach
 - Connect more people to jobs and services
 - Adjusting service to recovery conditions
 - Maintain access and preserve equitable service

- Expand the Mobility Options
 - VIA Link system expansion
 - Enhance access for individuals with disabilities or mobility challenges
 - Develop more partnerships for connection, shared and accessible services

- Focus on Capital and Technology
 - Improve the customer experience
 - Focus on employee/rider healthy and safety
 - Focus on service quality and customer experience
 - Continue development projects
 -
 - Design development of facilities
 - Continue shelter installations, including solar
 - Conduct studies and assessments

Operating Expenses by Group/Division Summary

Expenses by Group/Division	MTA/ATD Total					%
	FY 2022 Actual	FY 2023 Budget	FY 2023 Forecast	FY 2024 Budget	FY24 Budget to FY23 Budget	
Administrative Group						
Responsibility: CEO						
President/CEO and Administration	\$ 859,867	\$ 853,550	\$ 832,338	\$ 876,279	\$ 22,729	3%
VIA Board	30,944	84,550	86,651	109,300	24,750	29%
EEO	50,840	247,296	162,803	267,038	19,742	8%
Business Support Services Administration	352,602	587,096	577,549	469,827	(117,269)	(20%)
Audit	810,141	960,316	960,316	1,008,011	47,695	5%
Legal Services	3,200,448	4,571,462	4,568,046	5,162,518	591,056	13%
Office of Diversity & Federal Compliance	613,292	1,555,712	1,221,281	1,198,056	(357,656)	(23%)
Subtotal	\$ 5,918,134	\$ 8,859,982	\$ 8,408,984	\$ 9,091,029	\$ 231,047	3%
Business Support Services and Operations Group						
Responsibility: Deputy CEO						
Transportation	\$ 76,580,603	\$ 92,495,837	\$ 81,155,534	\$ 84,363,075	\$ (8,132,762)	(9%)
Fiscal Management	3,653,421	3,903,924	3,843,667	4,194,451	290,527	7%
Non-Departmental	35,283,507	44,519,751	63,962,856	45,911,807	1,392,056	3%
Human Resources	3,900,732	4,669,771	4,650,643	4,973,642	303,871	7%
Technology and Innovation	10,086,401	11,857,903	11,239,548	11,700,925	(156,978)	(1%)
Procurement	1,323,569	1,939,426	1,699,363	2,001,793	62,367	3%
Safety, Security, and Training	9,897,300	13,068,333	11,211,079	13,507,261	438,928	3%
Fleet and Facilities	56,569,569	60,603,971	58,561,495	55,911,337	(4,692,634)	(8%)
Subtotal	\$ 197,295,102	\$ 233,058,916	\$ 236,324,185	\$ 222,564,291	\$ (10,494,625)	(5%)
Public Engagement Group						
Responsibility: Senior VP Public Engagement						
Public Engagement Administration	\$ 617,145	\$ 474,952	\$ 621,914	\$ 375,882	\$ (99,070)	(21%)
Government and Community Relations	1,687,627	2,464,231	1,595,932	1,948,730	(515,501)	(21%)
Customer Experience and Sales	3,581,316	6,184,179	5,440,709	7,024,405	840,226	14%
Marketing and Promotions	3,493,957	3,529,689	3,530,307	4,082,088	552,399	16%
Corporate Communications	815,213	1,127,955	1,038,182	1,502,788	374,833	33%
Subtotal	\$ 10,195,258	\$ 13,781,006	\$ 12,227,044	\$ 14,933,893	\$ 1,152,887	8%
Planning & Development Group						
Responsibility: Senior VP Development Officer						
Strategic Planning and Special Projects	\$ 6,472,137	\$ 13,303,625	\$ 13,801,737	\$ 10,323,199	\$ (2,980,426)	(22%)
Service Planning and Scheduling	1,693,903	2,856,121	2,120,937	2,493,102	(363,019)	(13%)
Capital Programs	830,194	2,142,820	1,585,246	3,126,424	983,604	46%
Subtotal	\$ 8,996,234	\$ 18,302,566	\$ 17,507,920	\$ 15,942,725	\$ (2,359,841)	(13%)
Total Expenses	\$ 222,404,728	\$ 274,002,470	\$ 274,468,133	\$ 262,531,938	\$ (11,470,532)	(4%)

General and Administrative Group

General and Administrative Division

The General and Administrative division office consists of the President/CEO, Executive Assistant to the President/CEO, and Executive Assistant/Board Support. In addition, the General and Administrative division provides oversight to the EEO and Diversity office and the Business Support Administration department. The office is responsible for decision-making and overall direction of the agency, executing policies of the Board of Trustees and supervising/supporting members of the executive management team to achieve agency, division, and departmental goals. The office is responsible for formulating, developing, directing, and implementing various strategies to further the agency's mission throughout the year.

Goals/Strategies

The goals of the division are the goals of the agency, the Board of Trustees and the President/CEO. Performance will be measured by how successfully the agency achieves the board's strategic plans and policies for the agency. The Board's expectations are reflected in the annual budget/business plan; and by the set of initiatives established by the Board during the President/CEO's annual performance review.

The support staff is responsible for successfully carrying out the preparation of meeting materials and the management/oversight of the monthly Board meetings, Work Sessions and Committee meetings. They are also responsible for coordinating Board of Trustees requests for information, support services and providing on-going administrative support to the President and CEO.

Expense Category and Positions by Group/Division

General and Administrative

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$612,416	\$573,404	\$579,117	\$582,879	\$9,475	2%
Services	13,287	63,501	65,869	63,501	-	0%
Materials and Supplies	663	3,400	4,046	3,400	-	0%
Other	233,501	213,245	183,306	226,499	13,254	6%
Grand Total	<u>\$859,867</u>	<u>\$853,550</u>	<u>\$832,338</u>	<u>\$876,279</u>	<u>\$22,729</u>	<u>3%</u>
Authorized Positions	3	3	3	3	0	0%
Full-Time Equivalents	3.00	3.00	3.00	3.00	0.00	0%

Expense Category and Positions by Group/Division

VIA Board

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Services	\$19,146	\$39,950	\$34,171	\$39,950	\$-	0%
Materials and Supplies	2,257	3,000	1,530	3,000	-	0%
Other	9,541	41,600	50,950	66,350	24,750	59%
Grand Total	<u>\$30,944</u>	<u>\$84,550</u>	<u>\$86,651</u>	<u>\$109,300</u>	<u>\$24,750</u>	<u>29%</u>
Authorized Positions	0	0	0	0	0	0%
Full-Time Equivalents	0.00	0.00	0.00	0.00	0.00	0%

Office of Equal Employment Opportunity Department

VIA Metropolitan Transit's Equal Employment Opportunity (EEO) Office is committed to promoting a work environment that is free from discrimination and that values diversity and inclusion. The EEO Office is responsible for advocating adherence to Title VI and Title VII of the Civil Rights Act of 1964, which are two distinct pieces of legislation with different scopes. Title VI prohibits discrimination based on race, color, or national origin in any program or activity that receives federal funding, this includes transportation services provided by VIA. Meanwhile, Title VII prohibits employment discrimination based on race, color, religion, sex, or national origin.

The EEO Office conducts training sessions to ensure that VIA employees are aware of their responsibilities with regards to nondiscrimination and equal opportunity. The office also works to promote diversity and inclusion throughout the organization by collaborating with various departments to create a welcoming and inclusive work environment.

Overall, the EEO Office is dedicated to promoting a culture of inclusivity and equal opportunity at VIA Metro Transit.

Goals/Strategies

The objective of the EEO Office is to promote a fair and inclusive workplace environment for employees and customers using our system.

The FY 2024 Goals and Strategies for the EEO office are as follows:

- Outreach & Education
 - The EEO Office is responsible for conducting outreach and education activities to promote VIA's commitment to diversity and inclusion promoting understanding and respect for differences.
- Effective Title VI & Title VII Investigations
 - The EEO Office is responsible for investigating and resolving complaints of discrimination or harassment filed by employees (Title VII) and customers (Title VI), the EEO Officer will work closely with management, legal counsel to conduct investigations, provide guidance and implement corrective actions to prevent future incidents.
- Compliance/Monitoring and Reporting
 - The EEO Office is responsible for monitoring and reporting VIA's compliance with equal employment opportunity laws and regulations; includes collecting and analyzing data on the agency's workforce and employment practices, providing reports and recommendations to agency management and external oversight agencies. The EEO Office is dedicated to the timely project management of Title VI & EEO deliverables and their submission to the FTA, ensuring regulatory requirements are met.

Office of Equal Employment Opportunity Department (Continued)

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
EEO Training Compliance - Average number of days for completion	N/A	N/A	N/A	90
Complaint Resolution Rate - Average number of days for resolution	N/A	N/A	N/A	30
Diversity Hire – percent of new hires from underrepresented groups	N/A	N/A	N/A	85%

Expense Category and Positions by Group/Division

Office of Equal Employment Opportunity

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$45,030	\$191,286	\$139,093	\$199,828	\$8,542	4%
Services	4,976	31,500	11,500	43,500	12,000	38%
Materials and Supplies	730	2,300	-	1,500	(800)	(35%)
Other	104	22,210	12,210	22,210	-	0%
Grand Total	<u>\$50,840</u>	<u>\$247,296</u>	<u>\$162,803</u>	<u>\$267,038</u>	<u>\$19,742</u>	<u>8%</u>
Authorized Positions	2	2	2	2	0	0%
Full-Time Equivalents	2.00	2.00	2.00	2.00	0.00	0%

Audit Department

The Audit Department (Audit) provides independent assurance and management advisory services designed to mitigate VIA’s risks, 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. 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 department 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 Department. To fulfill these responsibilities, Audit staff are authorized to have full, free, and unrestricted access to all VIA functions, records, property, and personnel.

The department 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 department monitors the development and implementation of corrective action plans and provides feedback to VIA’s management and Board of Trustees.

Goals/Strategies

- Provide audits and advisory services to assist management in its initiatives (direct and indirect) to sustain and enhance VIA's bus and paratransit system, create a multimodal network and embrace innovative solutions.
- Selected audits and advisory services are included in the Board approved Audit Plan and will be completed in the fiscal year. Audit results and recommendations will be provided to management and Audit Committee for consideration and/or implementation.
 - Key stakeholders will be identified including staff, management, and Board of Trustees.
 - Interviews and assessments will be conducted to identify potential risks that might adversely impact VIA's operations.
 - Potential risks and vulnerabilities will be assessed for likelihood of occurrence and potential impacts.
 - Risk assessment results will be presented to management and Audit Committee for consideration of potential audit projects.
 - Audit Plan status will be reviewed in quarterly Audit Committee meetings, and as necessary, modifications to the Audit Plan will be considered and/or implemented.

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Percent of Time dedicated to project hours	86.60%	75.00%	84.25%	80.00%
Average Continuing Professional Education (CPE) hours	54.6 hours	40.0 hours	40.0 hours	40.0 hours

Expense Category and Positions by Group/Division

Audit

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$677,940	\$732,968	\$747,464	\$734,925	\$1,957	0%
Services	116,324	207,969	198,767	253,534	45,565	22%
Materials and Supplies	1,973	3,320	1,698	3,320	-	0%
Other	13,905	16,059	12,387	16,232	173	1%
Grand Total	<u>\$810,141</u>	<u>\$960,316</u>	<u>\$960,316</u>	<u>\$1,008,011</u>	<u>\$47,695</u>	<u>5%</u>
Authorized Positions	7	7	7	7	0	0%
Full-Time Equivalents	7.00	7.00	7.00	7.00	0.00	0%

Legal Division

The Legal Services Division is responsible for providing legal advice and support for VIA Metropolitan Transit and the Advanced Transportation District (ATD). Legal Services 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 ethics advisory opinions to members of the Board or employees who require an interpretation of the Code of Ethics.

In an effort to reduce claim/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 outside law firms.

Goals/Strategies

- 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.
 - Work with Safety and other departments to improve and prevent conditions that may increase VIA’s public liability exposure.
 - 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.

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Public Liability Average Cost of Incurred Loss per Mile for Buses	\$0.04932	≤ \$0.06514	\$0.04789	≤ \$0.06514
Public Liability Average Cost of Incurred Loss per Mile for Vans	\$0.04241	≤ \$0.06138	\$0.04561	≤ \$0.06138

Expense Category and Positions by Group/Division

Legal Services

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$1,208,685	\$1,271,962	\$1,283,630	\$1,332,449	\$60,487	5%
Services	487,685	1,133,979	1,123,532	1,453,979	320,000	28%
Materials and Supplies	2,309	3,446	3,350	3,446	-	0%
Casualty & Liability	1,436,275	2,075,730	2,075,731	2,282,219	206,489	10%
Other	65,495	86,345	81,803	90,425	4,080	5%
Grand Total	<u><u>\$3,200,448</u></u>	<u><u>\$4,571,462</u></u>	<u><u>\$4,568,046</u></u>	<u><u>\$5,162,518</u></u>	<u><u>\$591,056</u></u>	<u><u>13%</u></u>
Authorized Positions	12	13	13	13	0	0%
Full-Time Equivalents	12.00	12.50	12.50	12.50	0.00	0%

Office of Diversity and Federal Compliance Department

The Office of Diversity and Federal Compliance (ODFC) 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. ODFC is responsible for administering the requirements of the DBE Program on all federally funded contracts.

Goals/Strategies

Provide Business Development/Supportive Services/Technical Assistance/to DBE and SBE firms.

Increase availability of certified ready, willing, and able DBE firms for:

- Keep San Antonio Moving (KSAM) Public Engagement Support Services
- Advanced Rapid Transit North (ART)South Corridor/Final Design
- Advanced Rapid Transit N/S: Construction Management at Risk (CMAR)
- Advanced Rapid Transit N/S: Real Estate Support Services
- Advanced Rapid Transit East/West Corridor
- VIA Metropolitan Transit Advertising Services

Provide business development and technical assistance to firms in completing their DBE and SBE certification application.

Develop and implement a targeted outreach plan to ensure DBE and SBE firms are informed of upcoming contract opportunities.

Complete Disparity Study

- To obtain the availability of qualified SBEs and DBEs in VIA's relevant geographic market area (RGMA).
- Examine the extent to which disparities, if any, exist in VIA's utilization in its procurement of contracts.
- Enhance VIA's existing SBE and DBE programs.

Meet VIA's Federal Transportation Agency (FTA) Triennial DBE goal of 14.52% annually.

- Continuously monitor DBE participation on all federal funded contracts to assure the goal is met.
- Report and track all awards and payments.

Ensure Prime Contractors are compliant with Prompt Payment, Retainage, Commercial Useful Function, and Prevailing Wages.

Implement training for Primes and Subcontractors to help ensure DBE and SBE contract compliance using:

- VIA's Diversity Compliance Reporting System (DCRS).
- Ensure all contracts and payments are entered into the DCRS accurately and promptly.
- Monitor prompt payment and retainage, Commercial Useful Function, and prevailing wages.
- Develop and implement Small Business Enterprise program policy making it easier for local firms to compete on VIA's solicitations.

Office of Diversity and Federal Compliance Department (Continued)

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Meet or exceed the FTA Three Year Annual DBE goal of 14.52%	13.69%	14.52%	18.24%	14.52%
Number of trainings/workshops provided to DBE vendors	5	10	10	10
Increase number of certified DBE firms	74	50	60	40
Increase number of certified SBE firms	323	200	205	210

Expense Category and Positions by Group/Division

Office of Diversity and Federal Compliance

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$435,447	\$495,034	\$509,507	\$534,456	\$39,422	8%
Services	89,397	927,957	604,892	499,575	(428,382)	(46%)
Materials and Supplies	8,004	6,500	11,321	11,500	5,000	77%
Other	80,443	126,220	95,561	152,525	26,305	21%
Grand Total	<u>\$613,292</u>	<u>\$1,555,711</u>	<u>\$1,221,281</u>	<u>\$1,198,056</u>	<u>\$(357,655)</u>	<u>(23%)</u>
Authorized Positions	6	6	6	6	0	0%
Full-Time Equivalents	6.00	6.00	6.00	6.00	0.00	0%

Expense Category and Positions by Group/Division

Business Support Service Administration

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$340,521	\$572,604	\$573,555	\$461,335	\$(111,269)	(19%)
Materials and Supplies	1,157	1,192	596	1,192	-	0%
Other	10,925	13,300	3,398	7,300	(6,000)	(45%)
Grand Total	<u>\$352,602</u>	<u>\$587,096</u>	<u>\$577,549</u>	<u>\$469,827</u>	<u>\$(117,269)</u>	<u>(20%)</u>
Authorized Positions	2	3	3	3	0	0%
Full-Time Equivalents	2.00	3.00	3.00	3.00	0.00	0%

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Business Support Services Group

Transportation Division

The Transportation Division is responsible for providing safe, courteous, reliable, efficient, and effective transportation to the public. The division directs a large group of vehicle operators, supervisors, management, and administrative personnel to support and provide the highest quality service. The Transportation Division is responsible for fixed-route and paratransit service and related budgets. VIA's paratransit system "VIAtrans" includes both directly operated and contract resources, and also provides a taxi subsidy program for eligible VIAtrans customers. The ADA and Accessible Services department is also under the supervision of the Transportation Division.

The division is also responsible for developing service standards, safety protocols, operator rules, policies, and procedures to ensure performance quality and a culture of safety. The division works closely with labor union representatives and employees to maintain positive labor relations, providing recommendations of working conditions terms affecting operations, and responding to grievances and personnel disciplinary action appeals.

The primary focus of the Transportation Division is to provide high quality transportation to the community with special attention to safety, security, reliability, customer service, efficiencies, and compliance with Federal Transit Administration rules and regulations. This requires close and continuous coordination of operational activities; frequent interaction with other VIA divisions and stakeholders; communication with community stakeholders and customers; monitoring of federal, state, and local laws and regulations; continuous awareness of system safety and security; accident prevention and deterrents; operator and supervisor customer service training, and implementation of technologies and programs to improve customer satisfaction.

Goals/Strategies

The objective of the Transportation Administration Department is to improve the performance of Bus and Van Operators.

- FY 2024 goals are:
 - Reduce customer complaints:
 - Bus customer complaints came to 4.25 per 10K passengers.
 - Reduce Paratransit customer complaints to 3.40 per 1K passengers.
 - Increase engagement, morale, and retention within operator group.
 - Sign up 175 Operators to participate in the Operator Fantasy League

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Percent of Transportation Bus/Van service complaints resolved within a 30-day period	NA	NA	NA	90%

Expense Category and Positions by Group/Division

Transportation Administration

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$890,383	\$851,600	\$891,272	\$940,115	\$88,515	10%
Services	3,418	53,957	27,977	213,957	160,000	100%
Materials and Supplies	3,751	17,098	10,164	21,898	4,800	28%
Other	65,284	75,835	68,273	85,460	9,625	13%
Grand Total	<u>\$962,836</u>	<u>\$998,490</u>	<u>\$997,686</u>	<u>\$1,261,430</u>	<u>\$262,940</u>	<u>26%</u>
Authorized Positions	110	110	110	111	1	1%
Full-Time Equivalents	110.00	110.00	110.00	111.00	1.00	1%

Bus Service Departments

Goals/Strategies

Strengthening Customer Service

- Focus specifically on customer interaction and best practices to develop Operators and Supervisors into customer service champions.
- Work with the Training Department regarding curriculum development and implementation.
- Create specific Customer-Focused in-depth “ambassador-style” Operator training programs.
- Continue Supervisor Mentorship Program; this pilot program has been successful assisting new operators to acclimate to VIA's bus service as well as promoting positive customer interactions; this program will become permanent.

Improving On-Time Performance

- Collaborate with the Planning Department to review all underperforming routes and focus on improvements in run times, number, and placement of bus stops.
- Engage Operators to determine areas of improvement of bus operation as well as gain information to improve route on-time performance.
- Improve data analytics on underperforming routes to ensure efficiency.
- Improve data analytics on underperforming operators and provide feedback and continued training.
- Enhance operation STEA (Stop the Earlier Arrivals) with better analytics to improve schedule adherence.

Improve Operator Performance

- Strengthen and improve Field Supervisors response time to Bus Operator trouble calls, and incidents calls during AM and PM peak times.
- Increase Supervisor availability for meeting requests on bus routes with various municipalities, and/or entities.
- Improve Bus Supervisor response times and provide adequate coverage in a growing city.
 - Create a new **Purple** Sector from two adjoining sectors (Yellow & Blue) South of the city.
 - Create a new **Gray** Sector from two adjoining sectors (Yellow & Orange) Northwest of the city.

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
On-Time Performance Percentage - Bus	80.1%	83.0%	78.0%	80.0%
Bus Complaint Rate (per 10,000 Passengers)	4.62	4.25	4.60	4.60
Average Weekday Ridership - Bus	64,380	67,000	71,455	72,000

Expense Category and Positions by Group/Division

Bus Service

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$58,117,797	\$59,079,452	\$58,985,864	\$59,246,728	\$167,276	0%
Services	9,919	65,000	65,005	65,000	-	0%
Materials and Supplies	64,638	93,785	94,767	104,558	10,773	11%
Purchased Transportation	1,453,211	-	-	-	-	0%
Leases & Rentals	405	1,200	195	1,200	-	0%
Other	38,493	95,717	63,139	115,117	19,400	20%
Grand Total	<u>\$59,684,463</u>	<u>\$59,335,154</u>	<u>\$59,208,970</u>	<u>\$59,532,603</u>	<u>\$197,449</u>	<u>0%</u>
Authorized Positions	1,007	908	908	908	0	0%
Full-Time Equivalents	906.50	863.00	863.00	863.00	0.00	0%

Accessible Services Department

Goals/Strategies

Ensure Compliance with Americans with Disabilities Act (ADA) regulations.

- Conduct regular accessibility assessment to identify areas of noncompliance and develop plans to address them.
- Provide ongoing training to staff and operators to ensure they understand and comply with ADA regulations.

Improve Accessibility for employees and customers with disabilities.

- Implement and reinforce policies and procedures that enhance accessibility, such as providing accessible transportation options, accommodating service animals, and ensuring clear communication with passengers who are deaf or hard of hearing or blind.
- Partner with community organizations and advocacy groups to gather feedback from passengers with disabilities and make improvements to services based on their input.
- Foster innovation and technology advancements in accessibility to improve access to VIA's services for people with disabilities.

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Reasonable Accommodation Request Processing Time (Days)	NA	NA	NA	15
Reduction of ADA CAFs through enhanced ADA training programs	466	NA	300	240
ADA Complaint Resolution (Days)	NA	NA	NA	30

Expense Category and Positions by Group/Division

Accessible Services

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$384,044	\$420,716	\$386,349	\$435,281	\$14,565	3%
Services	103,947	1,661,940	372,730	1,908,699	246,759	15%
Materials and Supplies	10,457	14,568	15,976	11,168	(3,400)	(23%)
Other	665	5,772	4,257	10,199	4,427	77%
Grand Total	<u>\$499,112</u>	<u>\$2,102,996</u>	<u>\$779,312</u>	<u>\$2,365,347</u>	<u>\$262,351</u>	<u>12%</u>
Authorized Positions	7	7	7	7	0	0%
Full-Time Equivalents	7.00	7.00	7.00	7.00	0.00	0%

Paratransit Operations Departments

Goals/Strategies

Implement the recommendations for improvement to paratransit operations and services made by the consultant to include directly operated and contracted services for more effective and efficient operation and service.

- Based on the consultant’s recommendations in FY 2023 of our existing paratransit operations and service.

Conduct VIAtrans Customer and Agency Outreach - Engage with VIAtrans customers – especially new customers - and the agencies that provide service to our customers to clarify VIAtrans service and address misconceptions about the service.

- Meet with VIAtrans customers and human service agencies to provide information on VIAtrans service and obtain feedback to enhance service delivery.

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Paratransit On-Time Performance Percentage	88.1%	90.0%	88.8%	90.0%
Paratransit Complaint Rate (per 1,000 passengers)	3.56	3.40	3.08	3.40
Paratransit Average Weekday Ridership	2,648	2,900	3,159	3,200

Expense Category and Positions by Group/Division

ParaTransit Operations

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$10,116,460	\$9,477,911	\$10,599,495	\$10,666,890	\$1,188,979	13%
Services	4,477	223,849	102,412	175,000	(48,849)	(22%)
Materials and Supplies	29,657	39,752	39,752	30,660	(9,092)	(23%)
Purchased Transportation	5,262,779	-	-	-	-	0%
Other	20,819	27,009	19,847	35,406	8,397	31%
Grand Total	<u>\$15,434,192</u>	<u>\$9,768,521</u>	<u>\$10,761,506</u>	<u>\$10,907,956</u>	<u>\$1,139,435</u>	<u>12%</u>
Authorized Positions	164	164	164	174	10	6%
Full-Time Equivalents	164.00	164.00	164.00	174.00	10.00	6%

Contract Services Department

Goals/Strategies

Strengthen relationships with contractors focusing on:

- Improving customer service
- Response times
- Contractor reliability
- Comprehensive understanding of contracts

Individual and Team Performance:

- Professional Development
- Training related to contracts, paratransit, and fixed routes
- Support growth opportunities

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
VIA Link On-Time Performance Percentage	96.9%	90.0%	97.0%	90.0%
VIA Link Complaint Rate (per 1,000 passengers)	4.52	4.50	4.81	4.80
VIA Link Average Monthly Ridership	10,334	19,000	20,055	20,000

Expense Category and Positions by Group/Division

Contract Services

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$-	\$320,904	\$212,696	\$316,194	\$(4,710)	(1%)
Services	-	10,000	5,002	10,000	-	0%
Materials and Supplies	-	5,000	2,977	5,000	-	0%
Purchased Transportation	-	19,925,572	9,171,601	9,928,945	(9,996,627)	(50%)
Other	-	29,200	15,784	35,600	6,400	22%
Grand Total	<u>\$0</u>	<u>\$20,290,676</u>	<u>\$9,408,060</u>	<u>\$10,295,739</u>	<u>\$(9,994,937)</u>	<u>(49%)</u>
Authorized Positions	4	4	4	4	0	0%
Full-Time Equivalents	4.00	4.00	4.00	4.00	0.00	0%

Fiscal Management Division

The Fiscal Management Division is responsible for processing and recording VIA's financial transactions and handling related financial reporting. Fiscal Management handles all treasury functions, including management of cash, investments, and debt financing-related activity. The division's key activities by department are noted below:

- The Office of Management and Budget is responsible for preparing the annual operating and capital budgets, financial reporting and analysis, grant accounting and administration, and records management.
- The Payroll Department provides payroll services for all active and retired employees; key services include check preparation, tax deduction deposits, and payroll deduction maintenance.
- The Revenue Accounting Department processes daily revenue receipts and tracks revenue and passenger statistics.
- The General Accounting Department collects and codes all VIA's receipts, processes all vendor checks, administers fare accounting, maintains the general ledger and the fixed assets sub-ledger, prepares monthly financial statements, and coordinates year-end audit-related work.

Goals/Strategies

The FY 2024 Goals and Strategies for the Fiscal Management Division are:

- Sound financial stewardship to ensure clean audits, facilitate informed decision-making, obtain attractive borrowing rates, and maintain community support of the agency.
- Support organizational initiatives such as Keep San Antonio Moving (KSAM) and implementation of fare technology-related changes (goCard, goMobile, upgrade of credit card machine software, etc.).
- Financial statement accuracy – keep prior year adjustments to a minimal level to prevent the need to take offsetting actions.
 - Continue strong communication regarding importance of year-end cutoffs and closely review year-end accruals.
 - Proactively address accounting implications of any new Governmental Accounting Standards Board (GASB) standards, operational or other changes that impact VIA's financial statements.
 - Maintain account analysis schedules for grants and other key accounts. Sound journal entry review process. Keep desktop procedures documentation current to help ensure accurate and consistent accounting treatment.
- Provide timely and accurate financial reports, such as National Transit Database (NTD) reports, the Annual Comprehensive Financial Report (ACFR) and the Annual Business Plan submitted to the Government Finance Officers Association (GFOA), and other deliverables.

Fiscal Management Division (Continued)

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Operating revenue variance as percentage of budget	2.7% below budget	+/- 5%	+/- 5%	+/- 5%
Operating expense variance as percentage of budget	14.2% below budget	0-5% below budget	0.1% below budget	+/-5% below budget
Maintain the stabilization fund at 60 days	60 days	60 days	60 days	60 days
Maintain working capital at 60 days	60 days	60 days	60 days	60 days

Expense Category and Positions by Group/Division

Fiscal Management

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$2,738,747	\$3,240,131	\$3,196,467	\$3,485,871	\$245,740	8%
Services	681,023	432,573	326,801	469,741	37,168	9%
Materials and Supplies	242,285	168,914	251,780	176,790	7,876	5%
Other	(8,634)	62,306	68,619	62,049	(257)	0%
Grand Total	<u>\$3,653,421</u>	<u>\$3,903,924</u>	<u>\$3,843,667</u>	<u>\$4,194,451</u>	<u>\$290,527</u>	<u>7%</u>
Authorized Positions	43	44	44	44	0	0%
Full-Time Equivalents	43.00	44.00	44.00	44.00	0.00	0%

Non-Departmental

The Non-Departmental expenditures are a group of activities that contain funding, which are not associated with or can be allocated to any department. These types of activities and expenditures include utilities (San Antonio Water System, CPS Energy, Spectrum Internet, AT&T Internet and mobile Services, etc.) pension, and Other Post-Employment Benefits (OPEB).

Expense Category and Positions by Group/Division

Non-Departmental

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$31,940,438	\$40,731,139	\$60,265,132	\$42,438,850	\$1,707,711	4%
Services	(23,912)	699,832	640,015	339,150	(360,682)	(52%)
Materials and Supplies	1,231	3,000	1,500	186,147	183,147	100%
Fuel & Utilities	2,928,441	3,012,780	2,980,081	2,793,300	(219,480)	(7%)
Leases & Rentals	-	12,000	11,128	12,000	-	0%
Other	437,309	61,000	65,000	142,360	81,360	100%
Grand Total	<u>\$35,283,507</u>	<u>\$44,519,751</u>	<u>\$63,962,856</u>	<u>\$45,911,807</u>	<u>\$1,392,056</u>	<u>3%</u>
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

VIA's Human Resources Division is aimed at finding highly qualified personnel through outreach, engagement, recruitment and retention strategies that attract and retain a dedicated and diverse workforce that supports the organization's vision, mission, and goals.

Human Resources remains focused on utilizing best practices and innovations to optimize its recruiting process that directly impact service to the community. With a greater emphasis placed on engaging essential workers who directly provides service to our community, specifically operators and mechanics, HR's recruitment plan is set to amplify and sustain VIA's personnel with a dedicated and diverse workforce.

Goals/Strategies

- Recruitment
 - Recruit and hire bus / van operators and mechanics / CDL shop attendants to meet KSAM service requirements
 - Meet FY24 bus / van operator and mechanic / shop attendant FTE budget
 - Long term surplus goal - 10% bus / van operators and 5% mechanics / shop attendants
 - Continued focus of VIA's visibility within the community and online to recruit
 - Leverage partnership with marketing to target difficult to fill positions
- Training and Development (T&D)
 - Implement VIA Leadership Training and Development and Succession & Career Planning Programs
 - Enhance focus for supervisors and managers to increase their subject matter knowledge and skills
 - Continuous implementation of programming for new supervisors and managers
 - Enhance online MODE utilization to complement in-person training
 - Empower employees to seek opportunities to grow and develop
- Compensation and Class Study
 - Partner with external vendor through RFP process to complete study to include:
 - Salaried base pay structure evaluation to include job analysis review
 - Compression and equity analysis
 - External market analysis
 - Prepare compensation program change recommendations for FY 2025 budget
- Wellness Engagement
 - Grow employee Wellness participation and engagement
 - Implement VIA Lactation Policy to include multiple dedicated private spaces for nursing mothers at various VIA locations
 - Enhance targeted Wellness Initiatives, Programs, and Events to: increase wellness awareness of risk factors and ways to mitigate and improve them
 - VIA 5K
 - VIA Health Fair
 - Mental health awareness
 - Wellness events – increase new employee participation by 10% per event

Human Resources Division (Continued)

- Employee Recognition and Communication
 - Enhance current recognition programs:
 - Service Awards Ceremony-back in-person events
 - Excellence awards-restart back in-person events
 - Star Awards

- Employee/Labor Relations
 - Enhance the employee relations experience throughout the agency
 - Increase visibility of Employee Relations Office
 - Continue to conduct outreach to employees
 - Enhance processes to better streamline employee coaching and development
 - Enhance and improve documentation system for positive discipline to make process more concise and cohesive

 - Expand on current retention efforts
 - Continued focus on the employee exit process to retain VIA staff. Continue to streamline process throughout VIA

 - Foster an engaged workplace culture
 - Strengthen the employee voice using innovative and confidential processes to create a culture in which employees are encouraged and want to buy-in to VIA's culture, while exploring avenues for improvement
 - Continue to collaborate with HR's training and development team to develop additional coaching and training for supervisors designed to strengthen management skills to create an engaged and sustainable workforce

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Number of leadership and development trainings	4	6	3	3
Number of completed videos within MODE training videos	5,000	6,000	12,500	14,000
Number of MODE Campaigns	5	6	9	11
Percentage of employees participating in VIA's wellness platform	9.8%	22.0%	12.3%	22.0%
Number of gym visits	NA	9,000	9,000	11,000

Expense Category and Positions by Group/Division

Human Resources

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$2,298,372	\$2,864,334	\$3,081,798	\$3,074,606	\$210,272	7%
Services	1,227,940	1,585,405	1,335,444	1,698,735	113,330	7%
Materials and Supplies	23,247	11,362	11,520	13,326	1,964	17%
Leases & Rentals	-	-	-	2,010	2,010	100%
Other	351,173	208,670	221,881	184,965	(23,705)	(11%)
Grand Total	<u>\$3,900,732</u>	<u>\$4,669,771</u>	<u>\$4,650,643</u>	<u>\$4,973,642</u>	<u>\$303,871</u>	<u>7%</u>
Authorized Positions	25	28	28	28	0	0%
Full-Time Equivalents	25.00	28.00	28.00	28.00	0.00	0%

Technology and Innovation Division

The Technology and Innovation (TI) Division has responsibility for information, technology and communications systems that support all functional areas of VIA including service development, operations, maintenance, finance, and administration. TI supports all on-vehicle and off-vehicle advanced technology systems, creates applications, implements fare technologies, and creates and enhances customer facing innovative technologies to enhance the rider experience. In addition, cybersecurity is always top of mind and is an important function of TI that is growing in threat size, detection methodology, and prevention complexity.

Goals/Strategies

- Finalize Project MOVE implementation
- Integrate TransTrack Reporting and Dashboards throughout VIA
- Implement new infotainment system across bus fleet to improve customer communications and riding experience
- Complete and/or significantly progress on second phase of the Mobility Payment Platform, which will include Fare Capping, new validators, and streamlined VIAtrans payments
- Assess and review a Customer Relationship Management (CRM) solution
- Cybersecurity Improvements
 - Implement a managed Security Operation Center as a Service (SOCaaS) to gain more visibility into VIA’s network
 - 100% of employees complete 2024 cybersecurity training

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Percentage of Internet Connectivity Uptime	99.9%	99%	99.9%	99%
Percentage of Service Desk Customer Satisfaction	99.9%	100%	99.9%	100%
Percentage of Cybersecurity Training Completion	100%	100%	100%	100%
Percentage of Employees Phish-Prone (7.1% industry average)	2.6%	3.2%	2.1%	2.0%
Security Scorecard *	88%	90%	90%	N/A

* This performance measure will no longer be tracked moving forward.

Expense Category and Positions by Group/Division

Technology and Innovation

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$2,821,158	\$3,399,080	\$3,264,879	\$3,443,615	\$44,535	1%
Services	7,003,110	7,815,327	7,512,868	7,457,314	(358,013)	(5%)
Materials and Supplies	210,126	424,696	433,720	581,196	156,500	37%
Other	52,007	218,800	28,081	218,800	-	0%
Grand Total	<u>\$10,086,401</u>	<u>\$11,857,903</u>	<u>\$11,239,548</u>	<u>\$11,700,925</u>	<u>\$(156,978)</u>	<u>(1%)</u>
Authorized Positions	37	39	39	39	0	0%
Full-Time Equivalents	37.00	39.00	39.00	39.00	0.00	0%

Procurement Division

The Procurement Division is responsible for soliciting bids and proposals, and contracting for the purchase of all materials, parts, supplies, and services required by VIA, in accordance with all Federal, State and Local Procurement Laws and VIA's Procurement Policies and Procedures. Goods and services are procured in a manner that maximizes full and open competition.

The Division processes and analyzes bids and proposals; conducts negotiations; works with the Office of Diversity and Federal Compliance staff to achieve Disadvantaged Business Enterprise and Small Business Enterprise goals; issues Purchase Orders and awards formal contracts; monitors contractor performance and adherence to contract provisions; settles contract disputes; and maintains procurement and contract files. Additionally, the Procurement staff attends networking functions and meets with vendors to encourage competition and maintain awareness of new and emerging products and services.

VIA's Procurement Division issues approximately 15,000 purchase orders and awards over 60 formal contracts annually.

Goals/Strategies

Maximize the utilization of features available in the new Enterprise Resource Planning (ERP) System to improve efficiency.

- Staff to dedicate at least one hour each day updating the system and reviewing files to identify room for improvement.

Continue to collaborate with the Office of Diversity and Federal Compliance (ODFC) to promote opportunities for doing business with VIA.

- Provide outreach support and training for fifty percent (50%) of ODFC's scheduled events in FY24.

Provide one-on-one Project Manager training to VIA's new hires of managers and above regarding Procurement Policies and Procedures.

- Compile a binder with Customer Procurement Manual and other relevant documents to facilitate the one-on-one training by December 2023.

Procurement Division (Continued)

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Number of days to update Procurement information on VIA's Website	35 days	30 days	35 days	30 days
Number of days to establish a tentative Procurement Schedule after a requisition is assigned	N/A	1 day	3 days	1 days
Prepare Board memos in advance of Contract Expiration	45 days	90 days	30 days	90 days
Notify Project Managers when Contracts are due to expire	90 days	180 days	90 days	180 days
Number of days to award a contract after Board Approval	N/A	5 days	10 days	5 days

Expense Category and Positions by Group/Division

Procurement

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$1,286,089	\$1,877,166	\$1,632,877	\$1,880,148	\$2,982	0%
Services	1,826	27,200	15,453	69,200	42,000	100%
Materials and Supplies	6,716	5,710	7,823	8,390	2,680	47%
Other	28,938	29,350	43,210	44,055	14,705	50%
Grand Total	<u>\$1,323,569</u>	<u>\$1,939,426</u>	<u>\$1,699,363</u>	<u>\$2,001,793</u>	<u>\$62,367</u>	<u>3%</u>
Authorized Positions	23	28	28	28	0	0%
Full-Time Equivalents	23.00	28.00	28.00	28.00	0.00	0%

Safety, Training, and System Security Division

The Safety, Training, and System Security (STSS) Division is responsible for management of the agency's safety and security in normal conditions and during times of emergencies.

STSS is responsible for the 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 department has the responsibility to develop, implement and maintain the VIA Emergency Management Plan. The department oversees all emergency response activities, as well as develops and implements specific emergency response procedures of the Emergency Management Plan.

Training and Development is responsible for managing and coordinating all training programs, sessions, methods, materials, and resources on a company-wide basis. The functions of the department include evaluating the training needs of the company; developing training curriculum and materials; facilitating classes to qualify new employees for their positions and/or enhancing the skills of current employees; procuring training from external sources; evaluating the success of the training programs; and conducting developmental projects and studies.

Goals/Strategies

- Safety
 - Safe Service Employee Recognition Program (Operators/Maintenance/Transit Police and Supervisors)
 - Emergency Preparedness Exercises/Drills
 - Meet/Obtain the FTA and KSAM certification requirements
 - Enhanced hazard identification and risk reporting for all employees
 - Increased data reporting of organizational safety trends, counter-measures, assessments, improvements and employee safety programs as related to Federal Safety Management Systems (SMS) requirements
- Training
 - New hire operator training: Enhanced Trainee retention measures and increased new operator graduation volume to meet the KSAM service level requirements
 - De-escalation training (Operators/Firstline Supervisors/Customer Service field reps)
 - A de-escalation Module in all operator facing training programs (refresher, new vehicle orientation, post-accident refresher and MODE)
 - Follow up ride-checks for Year 1 operators to coach, connect and support the operator
- Transit Police
 - Implement a new Computer Aided Dispatching (CAD) system that enables greater coordination, reporting, monitoring, deployment and oversight of field operations
 - Customer Engagement Transit Ambassador Program (Enhancing the customer experience)
 - Employee Safety Programs (Safe Facilities/Operators/Maintenance/Supervisor specific strategy & deployment measures)
 - Re-accreditation from Texas Police Chiefs for another 4-year cycle
 - Continuation of Transition of security from contract to in-house with new training standards

Safety, Training, and System Security Division (Continued)

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Major Bus Accidents/ Incidents per 100,000 miles	0.09	0.12	0.10	0.12
Major VIAtrans Collisions per 100,000 miles	0.00	0.07	0.01	0.05

Expense Category and Positions by Group/Division

Safety, Security, and Training

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$6,446,568	\$10,465,693	\$8,873,907	\$11,451,728	\$986,035	9%
Services	2,894,715	1,414,022	1,704,266	828,607	(585,415)	(41%)
Materials and Supplies	520,818	1,054,373	539,588	1,093,371	38,998	4%
Fuel & Utilities	-	9,360	-	-	(9,360)	(100%)
Other	35,199	124,885	93,318	133,555	8,670	7%
Grand Total	<u>\$9,897,300</u>	<u>\$13,068,333</u>	<u>\$11,211,079</u>	<u>\$13,507,261</u>	<u>\$438,928</u>	<u>3%</u>
Authorized Positions	187	190	190	190	0	0%
Full-Time Equivalents	187.00	190.00	190.00	190.00	0.00	0%

Fleet and Facilities Division

The Fleet and Facilities Division, also known as the Maintenance Division, is responsible for ensuring VIA's fleet, facilities, and passenger amenities meet or exceed the maintenance standards necessary to provide safe, reliable, and cost-effective services to both our internal and external customers. All maintenance employees are committed to providing the highest quality of service and support around the clock, every day, to ensure VIA is recognized and valued by its patrons and community as an essential public service.

Goals/Strategies

Fleet Administration

- 0% past due vehicle registrations
- <8% claim denials and aged claims 0% beyond 80 days
- Fill 95% of all current open positions
- 100% on-time reporting and compliance with FTA and NTD
- Update TAM Plan & complete Condition Assessment & Performance Targets
- Develop and Publish four technical bulletins & SOP's
- 66 PMI Inspection Audits
- Quarterly Inspection Audits on MV & Ztrips
- 2 Scheduled TMTP Programs for Fleet Maintenance
- 10 Refresher Trainings for Fleet
- 2 Facility Training Sessions on-demand
- 100% New Equipment 'Train the Trainer' training
- TTA (VIA to host Local and State Bus Roadeo for FY 2024)

Environmental

- Zero (0) Notice of Violations & (0) Notice of Enforcement
- Completion and re-certification of our ISO 14000 Certification
- Enhancements for wastewater, stormwater, and underground storage tank & solar programs

Storeroom

- Service Needs
 - 100% fill rate of PMI-related items
- Two (2) inventory turns per year
 - 10% Reduction in Inventory of Obsolete items

Fleet

- Road Calls / MDBF – (For Board & NTD Reporting Definition)
 - Bus – sustain 17,000 Miles
 - Vans – 49,414 Miles (combined Paratransit and MV)
- Fleet – Meet 100% on-time performance of all PMI's
- Bus Details – Meet 100% of all scheduled detailed cleanings

Facilities

- Facility Maintenance
 - Meet 100% on-time performance of all Facility-related PMI's
- Facility Engineering
 - Completion of engineering projects on time
 - I. Wastewater treatment
 - II. Chillers
 - III. Gas Detection
 - IV. VTOC Passenger Amenities Shop
 - V. Electrical Panel Switch Gear

Passenger Amenities

- Meet 100% PMI on-time performance of Solar System PMI's
- Three (3) year Painting Life Cycle PMI for Shelters
- Meet 100% on-time scheduled cleaning/servicing of all Bus Stops & Shelters
- Meet 100% Shelter Power Washing Schedule

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Mechanical Reliability - Bus	16,057	16,500	18,238	17,000
Mechanical Reliability – VIAtrans	59,975	50,600	41,712	49,414

Expense Category and Positions by Group/Division
Fleet and Facilities

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$28,618,430	\$35,278,111	\$30,947,522	\$31,175,124	\$(4,102,987)	(12%)
Services	2,907,174	3,280,903	3,262,413	3,985,028	704,125	21%
Materials and Supplies	15,318,339	14,322,472	15,694,053	16,176,231	1,853,759	13%
Fuel & Utilities	9,512,358	7,428,340	8,366,055	3,723,219	(3,705,121)	(50%)
Leases & Rentals	52,527	84,400	81,708	228,400	144,000	100%
Other	160,741	209,745	209,744	623,335	413,590	100%
Grand Total	<u>\$56,569,569</u>	<u>\$60,603,971</u>	<u>\$58,561,495</u>	<u>\$55,911,337</u>	<u>\$(4,692,634)</u>	<u>(8%)</u>
Authorized Positions	513	516	516	518	2	0%
Full-Time Equivalents	513.00	516.00	516.00	518.00	2.00	0%

Public Engagement Group

Public Engagement Group

The Public Engagement Group (PEG) develops strategy, manages and coordinates engagement with the public, customers, Board of Trustees, senior executive staff, elected and appointed officials, and other internal/external stakeholders and constituencies. In addition, PEG leads efforts to increase ridership, promote the VIA brand and track consumer data.

PEG staff provides executive oversight of all communications, marketing and promotions activity, community relations, media relations, external relations, governmental relations functions, and leads the overall customer experience for the agency. This includes strategic communications and outreach on major strategic initiatives undertaken by VIA.

The group oversees working relationships and communications with multiple external entities and audiences through public outreach efforts, media relations, public information programs and initiatives, advertising, social media, web content, thought leadership, governmental relations, legislative affairs, passenger information outlets, program sales and adoption, and other activities.

The group is responsible for special projects at the direction of the CEO, coordinates and troubleshoots high-level issues of a sensitive manner, and assists in fulfilling the goals and objectives of the CEO.

Expense Category and Positions by Group/Division

Public Engagement Administration

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$294,826	\$432,127	\$481,048	\$333,057	\$(99,070)	(23%)
Services	311,604	-	78,229	-	-	0%
Materials and Supplies	929	3,600	2,488	3,600	-	0%
Other	9,785	39,225	60,149	39,225	-	0%
Grand Total	<u>\$617,145</u>	<u>\$474,952</u>	<u>\$621,914</u>	<u>\$375,882</u>	<u>\$(99,070)</u>	<u>(21%)</u>
Authorized Positions	2	3	3	2	(1)	(33%)
Full-Time Equivalents	2.00	3.00	3.00	2.00	(1.00)	(33%)

Government & Community Relations Division

Government and Community Relations is responsible for leading VIA’s government, community relations and public involvement efforts, and working to establish a significant community presence and ensure widespread and inclusive public involvement. This division will also facilitate partnerships and positive working relationships with elected officials, community organizations, public and private sector partners, other key stakeholders and the traveling public to share information and ultimately, foster support for public transportation throughout the region. This division helps to share, plan and disseminate the agency’s messages to a variety of audiences using different approaches and mediums.

Goals/Strategies

Advanced Rapid Transit is VIA’s future. We must switch to proactive outreach to gain broad community support. We must proactively tell our story to the community and elected officials and make them partners in the process instead of potentially having to change their minds if they are opposed. We must be more purposeful in all our outreach. The Federal Transit Administration, in March of 2023, asked our Board, the Mayor and County representatives to accelerate the Silver Line ART project.

We are expediting how and when we do outreach, although we will continue doing the outreach done in the past it will be done in a more purposeful way. External Relations and Governmental Relations is already engaging the public and elected officials on:

External Relations	Government Affairs
Green Line	Interlocal Agreements
Project Office	State Legislative Sessions
Better Bus	Congressional Sessions
Via Link	Grants
Service Changes	Earmarks
Neighborhood Meetings	County and City Meetings
Tele-Town Halls	All Elected Questions and Answers

We will be engaging the City and County in a more Intentional way to be more involved in providing local funding and filling funding gaps. The local governments have us under more scrutiny not only on providing information but also including them before final decisions are made.

Expense Category and Positions by Group/Division

Government and Community Relations

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$648,126	\$1,173,330	\$1,028,484	\$924,290	\$(249,040)	(21%)
Services	795,040	1,079,400	539,140	830,440	(248,960)	(23%)
Materials and Supplies	218,264	95,000	(55,130)	87,500	(7,500)	(8%)
Other	26,197	116,501	83,438	106,500	(10,001)	(9%)
Grand Total	<u>\$1,687,627</u>	<u>\$2,464,231</u>	<u>\$1,595,932</u>	<u>\$1,948,730</u>	<u>\$(515,501)</u>	<u>(21%)</u>
Authorized Positions	13	14	13	11	(3)	(21%)
Full-Time Equivalents	13.00	14.00	13.00	11.00	(3.00)	(21%)

Customer Experience and Sales Division

Customer Experience and Sales division is responsible for the direction and management of the agency's interaction with current and future customers. Additionally, the division works at building and maintaining customer relationships. This area of the agency is also responsible for fostering a culture of customer service while preserving and cultivating relationships with transit riders and area businesses that provide transit options to their workforce and at the same time identify and enroll participants in our programs.

The division works to raise the profile of the agency's customer experience initiatives and ensures that customers receive transit related customer facing information that is accurate and timely utilizing different channels, including but not limited to on-board passenger notices, printed materials, signage at transit facilities, social media, effective use of technology and contact with the customer information center. This division also works on the development and execution of customer facing fare payment platforms ensuring that the customer's experience is positive and seamless. Customer Experience and Sales executes and utilizes research to better understand the customers' needs, measure satisfaction, and improve the customer journey.

The division works with area employers, service organizations, educational institutions and non-profit on-profit agencies to promote the benefits of public transportation in an effort to increase service utilization. The operation and management of the agency's retail windows at the park & rides/transit centers and two customer contact centers, the goLine and Paratransit Reservation Line falls under the direction of the Customer Relations and Sales Division.

Goals/Strategies

Continue to grow VIAWorks Program awareness and sales through collaboration with marketing

- Create an evergreen campaign to enhance the sales pitch of the VIAWorks Program
- Execute a targeted promotional campaign to support growth
 - Increase VIAWorks sales by 15%.
 - Increase Vanpool participation by 15% with a goal of having a mix of private sector and governmental employer clients.
 - Capturing on the recent success of the Virtual Zoom Meetings and outreach, continue exploring effective use of virtual meetings on other technology to engage with potential customers, employers and organizations with the goal of increasing service utilization.

Optimize and curate how customer information is placed and displayed at VIA retail and customer point of contact windows/centers.

Improve the VIA goLine and Paratransit Reservation line experience

Sustain "right-sized" staffing levels to contact center(s) volume rates to maintain the following the abandon rates:

- 5% or less abandon rate for Bus Information.
- 10% or less for VIAtrans Reservation line (without additional staffing this will not be achievable).
- 10% or less for Customer Concerns line.
- With the pilot program completed, move towards introduction of shared resource technology between the Bus and VIAtrans call centers to improve efficiencies for the agency.

Customer Experience and Sales Division (Continued)

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
VIA goMobile Sales	\$2,249,000	\$1,850,000	\$2,250,000	\$2,500,000
VIAworks Sales	\$557,715	\$600,000	\$600,000	\$625,000
VIA goLine Customer Service Abandonment Percent	4.2%	4.6%	4.6%	5.0%
Number of Sales and Outreach Customer Contacts/Meetings	703	1,100	1,100	1,200

Expense Category and Positions by Group/Division

Customer Experience and Sales

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$2,682,366	\$4,271,549	\$4,017,526	\$4,569,006	\$297,457	7%
Services	289,373	621,379	448,405	753,415	132,036	21%
Materials and Supplies	199,440	540,559	362,285	607,237	66,678	12%
Purchased Transportation	207,797	330,508	285,646	630,000	299,492	91%
Casualty & Liability	136,969	272,832	210,316	315,000	42,168	15%
Other	65,370	147,352	116,531	149,747	2,395	2%
Grand Total	<u>\$3,581,316</u>	<u>\$6,184,179</u>	<u>\$5,440,709</u>	<u>\$7,024,405</u>	<u>\$840,226</u>	<u>14%</u>
Authorized Positions	60	97	98	101	4	4%
Full-Time Equivalents	57.00	94.00	95.00	97.00	3.00	3%

Marketing Division

The Marketing team is responsible for leading VIA's marketing and promotions efforts, including branding, website development, social media, and advertising. As part of a larger creative and content team, marketing will help to develop, shape, direct, and disseminate the agency's messages to a variety of audiences using different approaches and mediums. The division is also responsible for internal support related to VIA's products and services, developing schedules, maps and signage, managing fleet and facilities branding, and collaboratively managing the digital customer experience. Marketing serves as the creative support for the other divisions within the Public Engagement Group and throughout the agency.

Consumer Analytics team was created in October of 2022 to provide management with recommendations on innovative data tools, techniques, and strategies to maintain the highest standards of data quality. The CA team is tasked with developing insights through advanced analytics, creating consumer studies to gain understanding into behaviors and priorities for VIA and supporting marketing analysis, customer sales and relations, planning activities and related public transportation functions. The team translates feedback and data trends into insights for business application and decision making.

Goals/Strategies

Marketing

Continue the "It's so easy" ridership campaign with enhancements throughout the year, including micro-targeting specific route improvements.

Expand the "Community Values" image campaign to reach more audiences and evolve messaging/creative as necessary.

Further enhance the recruitment campaigns for bus operators and mechanics.

Introduce new VIA Link zone brands starting with the launch of Zone 4 and continue zone specific advertising campaigns

Create a unified and well-defined brand identity for the agency to include an awareness campaign, branding guidelines and brand implementation plan.

Revamp the entire VIA website (VIAinfo.net) to optimize the User Experience (UX)

- Introduce and enhance rider-centric online trip planning tools, improve accessibility and open new avenues for public interaction and engagement.

Optimize social media engagement by continuing to introduce new innovative content

- Expand audience reach and audience engagement

Marketing Division (Continued)

Consumer Analytics

Collaborate within the organization to accelerate the collection, analysis and dissemination of data as a larger part of the decision-making process

- Invest in new architecture and technology (Advanced data visualization tools and Customer Relationship Management tool)

Create a strategic customer analytics roadmap

- Map the customer journey to identify key touchpoints, bottlenecks, pain points
- Identify systems and opportunities for data collection
- Collect user insights at every customer interaction
- Create customer personas to inform segmentation-based marketing

Understand the customer experience

- Fixed route and paratransit rider surveys
- Community value surveys

Define market share and potential

- Propensity analysis

Refine and evolve dashboards to easily and quickly inform stakeholders

- Internal
- TransDash (External)

Expense Category and Positions by Group/Division

Marketing

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$436,870	\$470,927	\$494,204	\$796,663	\$325,736	69%
Services	2,996,529	2,950,262	2,903,151	3,165,425	215,163	7%
Materials and Supplies	13,918	28,500	30,789	29,250	750	3%
Other	46,640	80,000	102,163	90,750	10,750	13%
Grand Total	<u>\$3,493,957</u>	<u>\$3,529,689</u>	<u>\$3,530,307</u>	<u>\$4,082,088</u>	<u>\$552,399</u>	<u>16%</u>
Authorized Positions	5	5	6	8	3	60%
Full-Time Equivalents	5.00	5.00	6.00	8.00	3.00	60%

Communications and Strategic Initiatives Division

Communications and Strategic Initiatives (CSI) is responsible for leading VIA's internal and external communication efforts, including customer and stakeholder information, employee programming and outreach, Board relations, oversight of brand messaging, reputation management, messaging development, public relations/media relations, strategic partnership development and oversight of strategic initiatives with respect to public engagement and education.

Staff creates the agency's strategy for public engagement/involvement that guides activity of outreach and other team/stakeholder activity. A unified strategy is maintained by the organization's public engagement functions that work together to develop the larger public relations direction and efforts.

As part of a larger creative and content team, CSI helps to develop and distribute the agency's messages to a variety of audiences using different approaches and mediums.

The division is also responsible for passenger information and communications resources, strategic programming, and events coordination, and supporting community relations efforts across the agency.

Goals/Strategies

Develop and implement an internal communications program that successfully communicates key messaging, critical agency-related information, customer experience priorities, and fosters VIA's corporate culture through various touchpoints, including print and digital platforms

- At least 12 formal, agency-wide communications per fiscal year
- Engage employees in efforts to align VIA as a leader and innovator to Keep San Antonio Moving

Expand VIA's social responsibility activities through VIA Cares, to support community partners and support VIA's Fiesta Royalty incentive program

- Activate monthly community/non-profit events where employees serve as brand ambassadors via the agency's social responsibility program

Create and execute a strategic communications plan that effectively delivers VIA's brand identity and messages while conveying the value and benefits of VIA's products and services

- Identify and support the execution of 8 speaking engagements for VIA leadership for the fiscal year.
- Publish quarterly Op-Ed, advertorial or other commentary as part of VIA's thought leadership program/efforts
- Maintain monthly total media coverage at a 90% positive tone
- Activate at least monthly direct dialogue opportunities across digital platforms

Expense Category and Positions by Group/Division
Communications and Strategic Initiatives

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$577,999	\$749,176	\$675,936	\$970,783	\$221,607	30%
Services	28,999	244,000	159,128	268,400	24,400	10%
Materials and Supplies	5,616	14,500	16,487	94,300	79,800	100%
Other	202,599	120,279	186,631	169,305	49,026	41%
Grand Total	<u>\$815,213</u>	<u>\$1,127,955</u>	<u>\$1,038,182</u>	<u>\$1,502,788</u>	<u>\$374,833</u>	<u>33%</u>
Authorized Positions	9	9	8	9	0	0%
Full-Time Equivalents	9.00	9.00	8.00	9.00	0.00	0%

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Planning and Development Group

Planning & Development Group

The Planning and Development Group provides executive leadership and strategic vision for VIA's short- and long-range plans and capital programs. On a day-to-day basis, this Group is responsible for transit service planning and scheduling, strategic planning, capital programs and development, passenger amenities, and real estate acquisition and management. All of the projects identified under the Keep San Antonio Moving Plan are managed by Planning and Development to include a comprehensive look at the transit system network design; planning and implementation for Advanced Rapid Transit projects and a second operations and maintenance facility; and innovations including the VIA Link service. Planning and Development provides strategic oversight and preparation for most of VIA's federal discretionary grant programs. In addition, this Group proactively manages VIA's real estate assets and assesses opportunities for joint development.

Strategic Planning and Special Projects Division

Goals/Strategies

Create a Multimodal Network

- Enter and progress the Advanced Rapid Transit (ART) N/S project through the Capital Investment Grant (CIG) Engineering Phase
 - Begin Final Design
 - Begin Construction Manager at Risk (CMAR) Pre-Construction Services
- Complete the Advanced Project Definition study of the ART E/W project and continue through the Project Development phase of the CIG Small Starts Program
 - Begin Preliminary Engineering and NEPA (Environmental) Study
- Utilize existing and new contracts to support staff initiatives
 - General Engineering and Planning Consultant
 - Project Management and Construction Management Consultant
 - ART N/S Construction Manager at Risk Contractor
 - ART N/S Final Design Consultant
 - Financial Planning Support
 - General Planning Consultant
 - Continue to collaborate with the partner agencies

Develop a 2nd Operations and Maintenance Facility

- Begin NEPA (Environmental) Study
- Begin Preliminary Engineering
- Land Acquisition

Transit Oriented Communities

- Work on FTA Transit-Oriented Development Planning Pilot Project

Expense Category and Positions by Group/Division

Strategic Planning and Special Projects

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$749,805	\$1,422,589	\$1,219,778	\$1,480,610	\$58,021	4%
Services	5,665,579	11,794,184	12,464,641	8,714,000	(3,080,184)	(26%)
Materials and Supplies	476	4,752	2,750	2,400	(2,352)	(49%)
Other	56,277	82,100	114,568	126,189	44,089	54%
Grand Total	<u>\$6,472,137</u>	<u>\$13,303,625</u>	<u>\$13,801,737</u>	<u>\$10,323,199</u>	<u>\$(2,980,426)</u>	<u>(22%)</u>
Authorized Positions	10	14	14	14	0	0%
Full-Time Equivalents	10.00	14.00	14.00	14.00	0.00	0%

Service Planning and Scheduling Division

Goals/Strategies

- **Rebalance VIA’s fixed route system**
 - Maintain service levels to allow time for the bus operator workforce to recover.
 - Add resources to areas that are recovering.
 - Reduce 60-minute service frequency routes to 30-minutes frequency or better.
 - Increase access to service through VIA Link expansion.
 - Improve reliability.
 - Improve on-time performance.

Five Year Goals and Objectives

- **Rebalance VIA’s fixed route system**
 - Implement structural changes to support improved network connections and efficiency.
 - Consolidate routes.
 - Create more direct connections.
 - Replace low-performing fringe routes with VIA Link.
 - Implement structural changes to establish ridership in anticipation of North/South ART Line.
 - Review and consolidate stops.
 - Implement North/South ART Line in July 2027.
 - Implement Innovative zones.
- **Connect core area with new mobility options**
 - 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.
 - Explore expanded access for individuals with disabilities.
 - Explore Innovative technologies to improve efficiency.
 - Explore SaaS to improve and integrate on-demand and paratransit service.

Performance Measures

Performance Measure	FY 2022 Actual	FY 2023 Target	FY 2023 Result	FY 2024 Target
Fixed routes with ≤30-minute peak headways	32	N/A	34	36
Number of in-service VIA Link zones	3	N/A	3	4
Percentage of fixed routes with productivity >50% within a given service category	95.9%	N/A	97.2%	97.2%
Percentage of fixed routes with average passengers per hour >9	83.3%	N/A	88.3%	88.3%
Percentage of fixed routes with loads by route by hour <125% of seated capacity	99.9%	N/A	99.9%	99.9%

Expense Category and Positions by Group/Division

Service Planning and Scheduling

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$934,868	\$1,219,039	\$1,136,069	\$1,280,720	\$61,681	5%
Services	696,015	1,580,600	937,943	1,141,680	(438,920)	(28%)
Materials and Supplies	39,076	7,632	7,700	8,640	1,008	13%
Other	23,943	48,850	39,225	62,062	13,212	27%
Grand Total	<u>\$1,693,903</u>	<u>\$2,856,121</u>	<u>\$2,120,937</u>	<u>\$2,493,102</u>	<u>\$(363,019)</u>	<u>(13%)</u>
Authorized Positions	18	17	17	17	0	0%
Full-Time Equivalents	18.00	17.00	17.00	17.00	0.00	0%

Capital Programs Division

Goals/Strategies

- Direct, support, facilitate, coordinate and manage the implementation of the capital program and other infrastructure or improvements to the passenger experience identified in the long-range plan.
- Direct work of outside consultants to support the work of the Division.
- Follow the Planning, Project Development & Design Process to effectively deliver the capital program.
- Serve the direct real estate needs of the Division, and to other Divisions within VIA, while also fostering relationships in the greater San Antonio area real estate community and keeping up with market trends. This includes all policies and procedures related to facility rentals as well as short and long-term leases.
- Enhance partnerships, both internal and external, to support the implementation and planning of the capital program and long-range plan.
- Move towards full implementation of VIA's Capital Program.

FY 2024 Initiatives

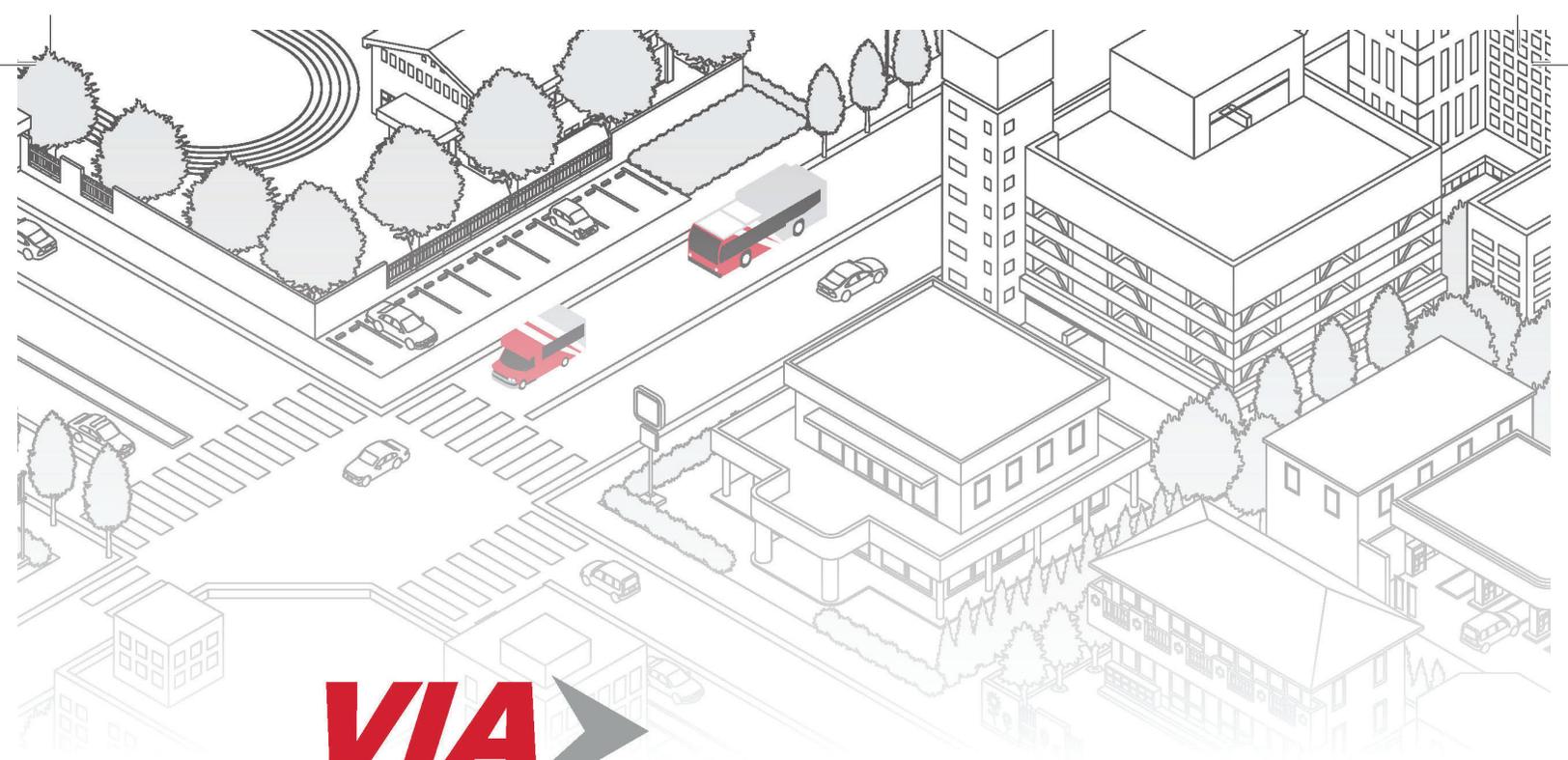
- Continue to advance the following Capital Projects:
 - Randolph Transit Center
 - Eastside Mobility Hub
- Participate in the review and comment of the Advanced Rapid Transit N/S Corridor Project
- Work collaboratively with other Groups and Divisions in VIA to progress the Centro Plaza repairs.
- Work collaboratively with other Groups and Divisions at VIA to progress work related to the Transit Oriented Community Policy and related objectives.
- Partner with public agencies and private developers or entities to plan, develop & engineer multimodal transportation initiatives and infrastructure that support transit mobility, economic development, and sustainable land development patterns.
- Partner with public agencies and private developers or entities to plan, develop & engineer multimodal transportation initiatives and infrastructure that support transit mobility, economic development and sustainable land development patterns.
- Coordinate use and expansion of the HOV lane network along TxDOT roadways.
- Implement joint development projects to support VIA's transit-oriented community policy which can be in the form of ground leasing, joint partnerships, P3s or Transit Oriented (or adjacent) Communities.
- Fully coordinate and participate in the City Bond Project scoping & review process, TxDOT Design Committee Review process and other similar capital project process by partner agencies that may have impacts or reap improvements to corridors on which VIA has service, stops and passengers.
- Acquire real property through fee simple purchases, easements, leases or license agreements for the benefit of VIA's ongoing or future operations, or capital projects.

Expense Category and Positions by Group/Division

Capital Programs

<u>Expense Category</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Forecast</u>	<u>FY24 Budget</u>	<u>FY24 Budget to FY23 Budget</u>	<u>% Difference</u>
Labor & Fringes	\$569,753	\$782,698	\$696,749	\$728,559	\$(54,139)	(7%)
Services	126,437	440,600	317,904	1,966,600	1,526,000	100%
Materials and Supplies	520	1,152	1,346	1,152	-	0%
Leases & Rentals	120,772	871,970	536,955	397,283	(474,687)	(54%)
Other	12,712	46,400	32,292	32,830	(13,570)	(29%)
Grand Total	<u>\$830,194</u>	<u>\$2,142,820</u>	<u>\$1,585,246</u>	<u>\$3,126,424</u>	<u>\$983,604</u>	<u>46%</u>
Authorized Positions	11	10	10	11	1	10%
Full-Time Equivalents	11.00	10.00	10.00	11.00	1.00	10%

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FIVE-YEAR FINANCIAL PLAN



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FIVE-YEAR FINANCIAL PLAN (FISCAL YEARS 2024-2028)

OVERVIEW AND BACKGROUND INFORMATION

Financial Plan Summary

VIA's Five-Year Financial Plan shows that VIA has a sustainable plan that includes approximately \$2.9B in sources of funds over FY24-28, 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 retaining and returning ridership and delivering VIA's "Keep SA Moving" (KSAM) plan. In November 2020, San Antonio voters approved the reallocation of 1/8-cent of the local sales tax to transit, to support KSAM. 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 the 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 FY11; 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 were noted in the Introduction section of this book, and are the following:

- Systemwide service levels are up 34% when comparing the FY28 forecast to the FY23 budget. Bus service is up 17.8%, paratransit service is up 38.9%, and VIA Link service is up 157.9%.
- FY24 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 7.0% in FY25 and 3.0% thereafter. Inflation figures for capital spending were similar, but 0.5% higher. These figures reflect input from KSAM consultants.
- Potential \$0.10 fare increase to the base bus fare is included in FY25, 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 4.9%/year in the FY24-28 timeframe, excluding the FY26 bump from the start of ATD II sales tax in January 2026. The annual increases range from 3.3% to 5.7%.
- VIA's Section 5307 grant fund awards are assumed to grow modestly in the FY24-28 timeframe, at 2.0%/year.
- Except for KSAM, no new discretionary grant fund awards, although funding for FY24-28 expenditures includes 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 \$25M federal grant for a 2nd O&M facility.
- The FY24 budget includes the impact of a 3% hourly wage increase effective August 1, 2023, a 3% salaried increase effective on October 1, 2023, and 3%/year increase hourly wage increase effective August 1, 2024.
- For fuel, assumed that the alternative fuels credit would continue for both CNG and propane. The credit is \$0.50/gallon, which equates to approximately \$2.9M/year.
- 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 assumed award 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 over 75% of VIA's revenues in FY24, are forecasted by an economic consulting firm that is very familiar with the San Antonio economy. FY23 sales tax receipts are forecasted to be up by \$12.6M (5%) compared to the prior year, and FY24 sales taxes are budgeted at 3.3% higher than the FY23 forecast. As noted earlier, sales tax growth rates in FY24-28 average 4.9%/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, 83% of VIA's buses are CNG vehicles. CNG prices are significantly lower than ULSD (ultra low sulfur diesel) prices. Budgeted prices for fuel in FY24 are \$0.48/gallon for CNG, \$2.89/gallon for ULSD, \$0.73/gallon for propane, and \$3.70/gallon for gasoline. VIA receives a \$0.50/gallon credit for alternative fuels, which includes CNG and propane. These credits are not included in the above prices. Budgeted prices in the prior year were \$0.66/gallon for CNG, \$4.19/gallon for ULSD, \$1.83/gallon for propane, and \$4.00/gallon for gasoline.

Capital Spending

VIA's \$1.12B of capital spending in the Five-Year Financial Plan is dominated by spending for KSAM (70.3% of capital spending) and revenue vehicles and revenue vehicles replacement components (21.5%). All other categories account for the remaining 8.2% 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, the 2nd Operations and Maintenance Facility, and capital for mobility hub support. Revenue vehicles included in the five-year capital plan include 176 buses and 97 paratransit vans. The revenue vehicle category bus total does not include the 30 Primo buses to be purchased for ART – these are included in the KSAM category. The remaining 8.2% 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. Until FY12, 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 FY14: 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 a portion of the FY13 and FY14 bond issuances in December 2020 in order to take advantage of lower interest rates, and was able to realize \$6.1M in present value saving.

In the FY24-28 timeframe, VIA has TIFIA loans and bonds included in the funding mix. TIFIA loans will be used to help finance the KSAM project. Bonds will be used to help finance revenue vehicles purchases.

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 (included at the back of this section): Condensed Statement of Revenues and Expenses; Cash and Reserves Summary; Reserve Changes and Balances; Statement of Cash Flows; Sources of Cash; Uses of Cash and Net Reserves Change; Cash Inflows, Outflows and Reserves; Grant Funds; Capital Spending Summary; Operating Revenue; Operating Expenses; Non-Operating Revenue/(Expenses); Sales Tax Revenue; Grant Funds; Stabilization Fund and Working Capital Reserves; Service Hours and Passengers; Bond Issuances and Debt Service; and, Debt Ratio and Unrestricted Cash Reserve Balance. Key observations from these schedules are noted below:

Schedule 1: Condensed Statement of Revenues and Expenses. This schedule shows that VIA forecasts having a total of \$111M of operating revenue over the next five years, \$1.589B of operating expenses, and \$1.999B of non-operating revenue/(expense). This results in net income (before depreciation, amortization and capital contributions) of \$521M.

Schedule 2: Operating Revenue. VIA is projected to have \$111.4M of total operating revenue in the five-year plan, with \$90.2M (81%) 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 \$8.2M 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 \$1.589B over the five-year plan period, with bus expenses accounting for \$1.194B (75%) of that total. VIAtrans service accounts for \$250.4M (16%) of expenses, with VIA Link and miscellaneous other items accounting for the remaining 9% 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 \$1.999B in the five-year plan. Sales taxes account for 75.6% of net non-operating revenue/(expense) over the five-year period and are projected to increase by an average of 4.9%/year in FY24-28 (excluding new ATD tax). Additionally, 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 \$249.1M 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 \$1.233B of MTA sales tax revenue in the five-year plan and \$437.4M of ATD-VIA sales tax revenue, for a total of \$1.671B. 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 FY24-28 is a slight increase (less than 1% change). The reserve with the largest reduction is the KSAM reserve, which decreases by \$135.8M due to KSAM spending; the reserve is used to cover local spending needs of the project. The other reserve that decreases is the TxDOT grant funds reserve, as remaining funds are spent by FY25. Working capital and stabilization fund balances increase by \$18.7M each over FY24-FY28. These fund balances are each kept at 60 days of budgeted operating expenses, per Board policy.

The unrestricted cash reserve increases by \$106.7M over the FY24-28 period, due to sales tax and other cash inflows exceeding cash outflows, after taking into consideration the activity in other reserves. 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	(1,488.0)
Non-Capital Financing Activities	2,010.6
Capital and Related Financing Activities	(578.1)
Investing Activities	57.1
Net Change in Cash	<u>1.6</u>

Operating activities include operating revenue (mainly farebox revenue) and operating expenses. Non-capital financing activities includes 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 includes: capital grant funds used for capital expenditures; the purchase and sale of capital assets; bond proceeds, costs of bond issuance, TIFIA loan activity, 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 \$2.924B over the next five years. The largest source of funds is sales taxes, which account for nearly 57% of total sources of cash. Other key sources of cash include grant funds, farebox revenue, bond proceeds, TIFIA loan 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, In FY22, the total shown for grant revenue includes

\$58M of American Rescue Plan (ARP) Act funds. The funding contributions line includes CoSA funding (some of which is used for service improvements and some of which is used for 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 \$2.923B over the next five years. Most of these funds are used for operating expenses, which account for \$1.599B (55%) of the total. Other key uses include capital projects (\$1.122B) and debt service (\$89M).

The net reserves change section shows that total sources of cash exceed total uses of cash, resulting in a \$1.6M increase in cash balances.

Schedule 8: Capital Contributions. This schedule shows \$498.8M of capital contributions for FY24-28. 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 FY24-28 timeframe. The projected CIG New Starts grant for ART N/S is \$267.8M, and the CIG Small Starts grant for ART E/W is \$142.9M.

Other than for the CIG grant, for the sake of conservatism, no future discretionary grant awards were assumed, other than a \$25M 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 2024-2028 includes \$1.122B of capital projects. The largest spending categories are the following: KSAM, \$789.1M (70.3% of spending); Revenue Vehicles and Revenue Vehicle Replacement Components, \$240.8M (21.5%); and Passenger Facilities, \$44.6M (4.0%). Remaining categories account for 4.2% 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 FY28 systemwide ridership of 37.6 million passengers reflects a 51% increase compared to the FY24 forecast. VIA will be continuing to focus on retaining and growing ridership in FY24. VIA projects that a total of 12.7 million hours of transportation service will be provided during the upcoming five-year period (FY24-28).

Schedule 11: Bond Issuances and Debt Service. VIA has six outstanding bond issuances, with a projected bonds payable balance of \$114.4M as of 9/30/23 (proceeds generated from these bonds total \$218.6M). Bond issues currently outstanding include: MTA Farebox Revenue and Refunding Bonds, Series 2013; ATD Sales Tax Revenue and Refunding Bonds, Series 2014; MTA Contractual Obligation Bonds, Series 2017; MTA Contractual Obligation Bonds, Series 2020; 2020 Farebox Revenue Refunding Bonds; and, 2020 ATD Sales Tax Revenue Refunding Bonds. VIA issued refunding bonds in FY21 in order 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 FY24-28 timeframe, to help fund bus purchases. In FY24-28, debt service ranges from \$15.2M/year to \$22.5M/year, and averages \$17.8M/year.

ATD FIVE-YEAR FINANCIAL PLAN

The ATD's Five-Year Financial Plan is summarized on the following schedules (included at the back of this section): Condensed Statement of Revenues and 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 \$18.81M in operating revenue over the next five years, \$296.42M in operating expenses, and \$449.68M in non-operating revenue/(expense). This results in net income (before depreciation and capital contributions) of \$172.07M.

Schedule 2: Operating Revenue. The ATD is projected to have \$18.81M of total operating revenue in the five-year plan, with 97.8% of that coming from bus service. ART North/South has revenue beginning in FY28.

Schedule 3: Operating Expenses. The ATD's operating expenses are projected to total \$296.42M in the five-year plan, with bus expenses accounting for \$271.11M (91.5%) of that total. VIA Link, the 2nd O&M facility, vanpool, and business development expenses make up the remaining 8.5%.

Schedule 4: Non-Operating Revenue/(Expense). The ATD's net non-operating revenue/(expense) is projected to total \$449.68M in the five-year plan, growing from \$49.12M in FY23 to \$128.4M in FY28. The ATD Sales Tax I line (existing ATD sales tax) is the largest component of non-operating revenue. That tax is projected to grow at an average rate of 4.9%/year, with the annual growth rate ranging from 3.3% to 5.6%. 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 \$15.36M over the five-year period. The bond interest that is shown reflects interest on the ATD's 2014 bond issue and 2020 refunding bonds, and the TIFIA transaction fee is for a TIFIA loan that VIA is pursuing in connection with the KSAM project.

Schedule 5: Sales Tax. The ATD's sales tax revenue is projected to total \$437.36M 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 increase of \$204.99M over the next five years is primarily attributable to a \$182.83M increase in the Unrestricted Cash Reserve, which captures remaining funds after other reserves have been fully funded. The Unrestricted Cash Reserve balance increases in part due to the timing of ATD capital expenditures and related reimbursements made to the MTA. The Stabilization Fund and Working Capital reserve each increase by \$9.18M 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	(304.2)
Non-Capital Financing Activities	496.9
Capital and Related Financing Activities	(3.1)
Investing Activities	15.4
Net Change in Cash	205.0

Operating activities include operating revenue (ATD farebox revenue) and operating expenses. Non-capital financing activities include sales taxes and partnership funds. Capital and related financing activities include: purchase of capital assets; bond proceeds, bond refunds, TIFIA loan proceeds debt service. 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.

Schedule 7A: Sources of Cash. The ATD's sources of cash total \$1.063B over the next five years. The largest source of funds in FY24-28 is grant funds, which accounts for \$435.6M, followed by ATD sales tax, which accounts for \$434.1M (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 \$434.1M is comprised of \$274.5M of ATD I sales tax receipts, and \$159.6M of ATD II sales tax receipts. The ATD II sales tax starts in January 2026. The next largest items are TIFIA loan proceeds (\$87.8M), and partnership funds for the KSAM project (\$62.8M). Funding transfers from the MTA account for \$8.7M (these relate to aligning MTA/ATD funds with KSAM expenditures). Farebox revenue (\$18.8M) and "Other" (\$15.4M, mainly from investment income), account for the remainder of the total cash amount shown.

Schedule 7B: Uses of Cash and Net Reserves Change. The ATD's uses of cash total \$858.19M over the next five years. The largest use of cash is for capital projects, as the ATD will transfer CIG grant funds, other federal grant funds (for the 2nd O&M facility), TIFIA loan 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 are for operating expenses, which account for \$322.98M of the total, and debt service, which accounts for \$11.07M of the total. The net reserves change section shows that reserves increase by \$204.99M, as sources of funds exceeds uses. Total uses of cash plus the net reserves change equals total sources of cash.

Schedule 8: Service Hours and Passengers. Projected FY28 ridership reflects an increase of 83.6% over FY23 forecasted ridership, growing from 5.28 million to 9.69 million. The projected ATD bus transportation service to be provided for FY24-28 totals 2.35 million hours.



VIA Metropolitan Transit
Five-Year Financial Plan (2024-2028)

**VIA Metropolitan Transit
Five-Year Financial Plan Schedules**

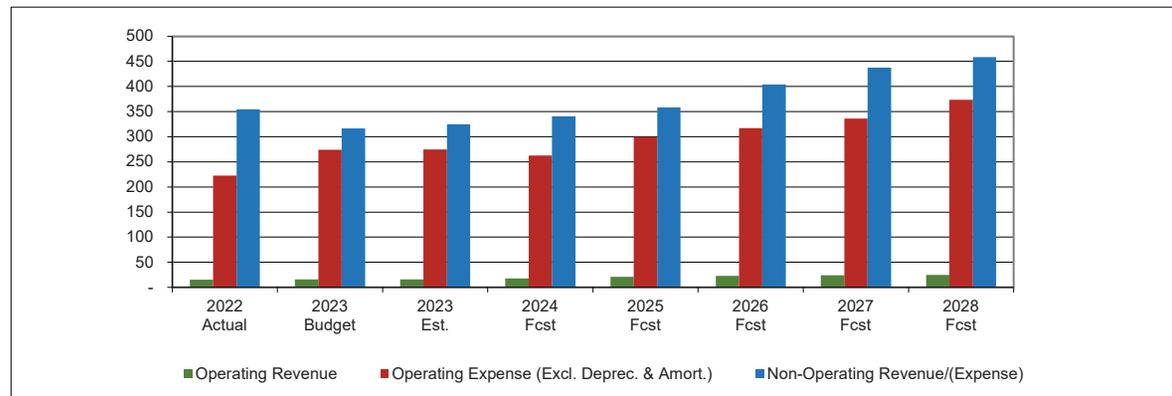
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**VIA Metropolitan Transit
Condensed Statement of Revenues and Expenses
(\$ Millions)**

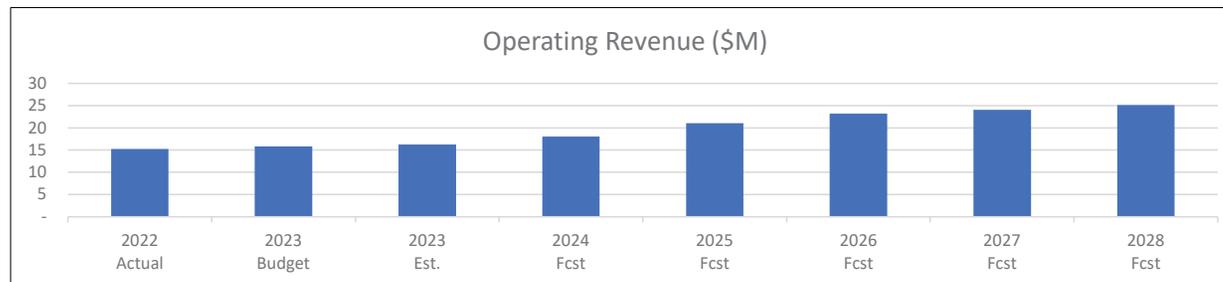
	Actual	Budget	Estimated	Forecast					Total	
	2022	2023	2023	2024	2025	2026	2027	2028		
<u>Operating Revenues</u>										
Total Operating Revenues	\$ 15.26	\$ 15.81	\$ 16.27	\$ 18.03	\$ 21.03	\$ 23.19	\$ 24.03	\$ 25.08	\$ 111.36	
<u>Operating Expenses</u>										
Total Operating Expenses	222.40	274.00	274.47	262.53	299.30	317.09	336.14	373.43	1,588.49	
<u>Non-Operating Revenue/(Expense)</u>										
Sales Tax	250.89	258.61	263.50	272.13	285.48	341.37	375.19	396.63	1,670.80	
Grants	94.08	52.48	49.21	57.38	55.53	55.98	56.17	56.35	281.41	
Investment Income	0.19	3.90	11.74	11.13	11.62	10.78	11.12	12.46	57.11	
Debt - Interest Exp., Issuance Costs and Fees	(3.81)	(3.41)	(4.91)	(5.37)	(4.63)	(4.44)	(4.89)	(7.09)	(26.42)	
Intergovernmental Revenue	10.00	5.00	5.00	5.00	10.00	-	-	-	15.00	
Intergovernmental Expense	(1.70)	-	-	-	-	-	-	-	-	
Other	4.56	-	0.14	0.13	0.14	0.14	0.15	0.15	0.71	
Total Non-Operating Revenue/(Expense)	354.21	316.58	324.68	340.40	358.14	403.83	437.74	458.50	1,998.61	
NI before Depreciation, Amortization and Capital Contributions										
	\$ 147.07	\$ 58.39	\$ 66.48	\$ 95.90	\$ 79.87	\$ 109.93	\$ 125.63	\$ 110.15	\$ 521.48	

Note: Operating expenses shown are before depreciation and amortization.



**VIA Metropolitan Transit
Operating Revenue
(\$ Millions)**

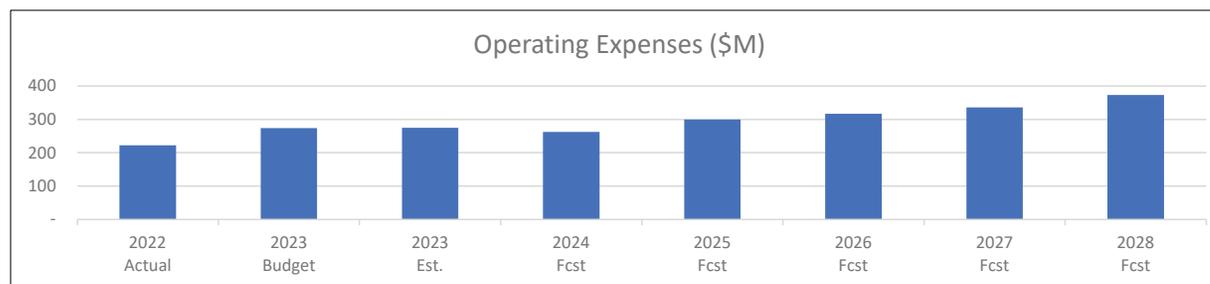
	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Line - MTA	\$ 9.23	\$ 9.41	\$ 10.24	\$ 11.32	\$ 13.57	\$ 14.97	\$ 15.59	\$ 15.90	\$ 71.35
Line - ATD	2.17	2.50	2.52	2.71	3.26	3.86	4.00	4.18	18.01
Special Events	0.09	0.08	0.08	0.08	0.09	0.09	0.09	0.09	0.44
ART N/S - Rapid	-	-	-	-	-	-	-	0.39	0.39
ART E/W - Rapid	-	-	-	-	-	-	-	-	-
Subtotal Bus Revenue	11.49	11.99	12.84	14.11	16.92	18.92	19.68	20.56	90.19
VIAtrans	1.45	1.40	1.85	1.86	1.98	2.04	2.06	2.08	10.02
VIA Link - MTA	0.02	0.06	0.05	0.08	0.12	0.16	0.04	0.04	0.44
VIA Link - ATD	-	-	-	-	-	-	0.15	0.16	0.31
Innovation Zones - MTA	-	-	-	-	-	0.01	-	-	0.01
Innovation Zones - ATD	-	-	-	-	-	-	0.01	0.01	0.02
Unplanned VIA Link	-	-	-	-	-	-	-	0.09	0.09
Total Farebox Revenue	12.96	13.45	14.74	16.05	19.02	21.13	21.94	22.94	101.08
Bus Advertising	1.59	1.62	0.76	1.20	1.22	1.25	1.27	1.30	6.24
Other	0.71	0.74	0.77	0.78	0.79	0.81	0.82	0.84	4.04
Total Operating Revenues	\$ 15.26	\$ 15.81	\$ 16.27	\$ 18.03	\$ 21.03	\$ 23.19	\$ 24.03	\$ 25.08	\$ 111.36



**VIA Metropolitan Transit
Operating Expenses
(\$ Millions)**

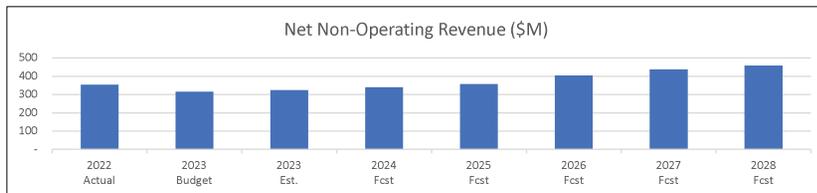
	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Line - MTA	\$ 143.73	\$ 154.51	\$ 160.23	\$ 154.12	\$ 176.83	\$ 185.00	\$ 196.40	\$ 206.52	\$ 918.87
Line - ATD	36.42	44.35	45.63	42.74	49.69	54.02	57.66	61.39	265.50
ART N/S	-	-	-	-	-	-	-	5.61	5.61
ART E/W	-	-	-	-	-	-	-	-	-
Special Events	0.64	0.91	1.01	0.72	0.78	0.80	0.82	0.85	3.97
Disaster Relief	-	-	-	-	-	-	-	-	-
Promotional	-	-	0.01	-	-	-	0.01	0.01	0.02
Subtotal Bus Expenses	180.79	199.77	206.88	197.58	227.30	239.82	254.89	274.38	1,193.97
VIAtrans	29.41	47.09	45.17	45.04	48.54	50.36	52.25	54.21	250.40
VIA Link - MTA	1.82	5.78	0.69	0.72	9.34	12.15	2.29	2.50	27.00
VIA Link - ATD	-	-	-	-	-	-	11.48	12.67	24.15
VIA Link - MTA Innovation Zones	-	-	-	-	0.16	0.38	-	-	0.54
VIA Link - ATD Innovation Zones	-	-	-	-	-	-	0.41	0.44	0.85
VIA Link - ATD Unplanned	-	-	-	-	-	-	-	3.92	3.92
VIA Transit Service Improvements	-	-	-	-	-	-	-	-	-
2nd O&M Facility	-	-	-	-	-	-	-	10.06	10.06
Vanpool	0.44	0.65	0.58	0.99	1.06	1.09	1.13	1.16	5.43
Leases (Unallocated)	-	-	0.09	0.11	0.11	0.12	0.12	0.12	0.58
Business Development/Real Estate - MTA	9.94	11.37	14.47	14.84	12.36	12.73	13.11	13.50	66.54
Business Development/Real Estate - ATD	-	9.34	6.59	3.25	0.43	0.44	0.46	0.47	5.05
Other	-	-	-	-	-	-	-	-	-
Total Operating Expenses	\$ 222.40	\$ 274.00	\$ 274.47	\$ 262.53	\$ 299.30	\$ 317.09	\$ 336.14	\$ 373.43	\$ 1,588.49

Note: Operating expenses shown are before depreciation and amortization.



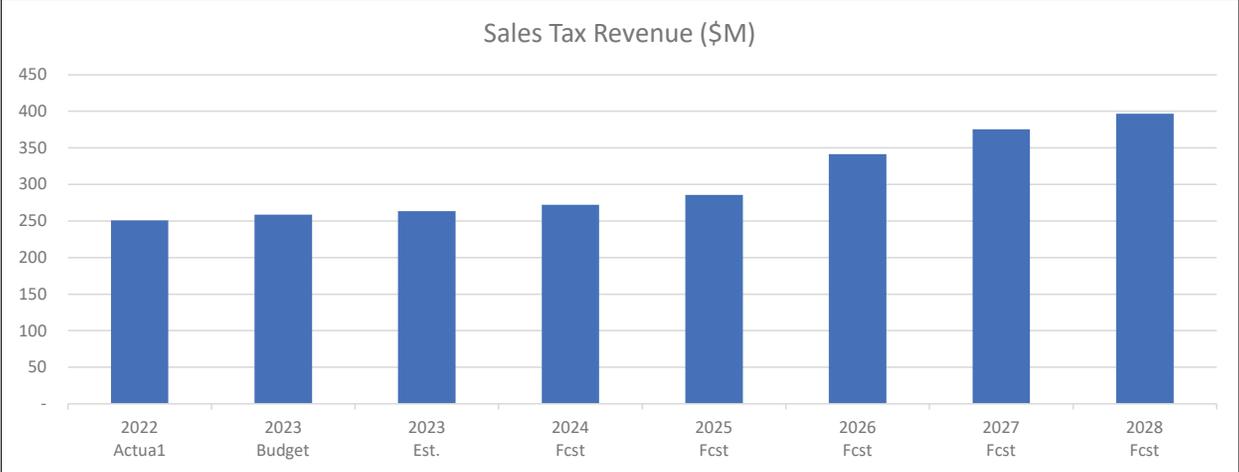
VIA Metropolitan Transit
 Non-Operating Revenue/(Expense)
 (\$ Millions)

	Actual	Budget	Estimated	Forecast				Total	
	2022	2023	2023	2024	2025	2026	2027		2028
Sales Tax - MTA	\$ 204.64	\$ 211.08	\$ 215.14	\$ 222.19	\$ 233.06	\$ 245.33	\$ 258.99	\$ 273.87	\$ 1,233.44
Sales Tax - ATD I - VIA's Share	46.25	47.53	48.36	49.94	52.42	55.09	58.10	61.38	276.93
Sales Tax - ATD I CoSA & Bexar County - In	46.25	47.53	48.36	49.94	52.42	55.09	58.10	61.38	276.93
Sales Tax - ATD I CoSA & Bexar County - Out	(46.25)	(47.53)	(48.36)	(49.94)	(52.42)	(55.09)	(58.10)	(61.38)	(276.93)
Sales Tax - ATD II	-	-	-	-	-	40.95	58.10	61.38	160.43
Investment Income - MTA	0.02	3.60	10.40	10.13	10.01	8.38	6.99	6.24	41.75
Investment Income - ATD	0.17	0.30	1.34	1.00	1.61	2.40	4.13	6.22	15.36
Lease Interest Income	-	-	0.14	0.13	0.14	0.14	0.15	0.15	0.71
Intergovernmental Revenue - CoSA	10.00	5.00	5.00	5.00	10.00	-	-	-	15.00
Intergovernmental Expense - MyLink	(1.70)	-	-	-	-	-	-	-	-
Intergovernmental Expense - 5 Points	-	-	-	-	-	-	-	-	-
CARES Act	0.01	-	-	-	-	-	-	-	-
CARES Act Pass-Through	-	-	-	-	-	-	-	-	-
CRRSA Act	0.31	-	-	-	-	-	-	-	-
CRRSA Act Pass-Through	(0.31)	-	-	-	-	-	-	-	-
ARP Act	58.75	0.81	-	-	-	-	-	-	-
ARP Act Pass Through	(0.81)	(0.81)	-	-	-	-	-	-	-
FTA Section 5307	33.70	46.76	27.43	49.92	47.52	49.28	50.94	51.47	249.13
FTA Section 5307 Carryover	-	-	15.54	-	-	-	-	-	-
Grant Carryover - Other	-	-	0.60	0.58	0.38	-	-	-	0.96
FTA Section 5310	0.38	0.50	0.50	0.50	0.45	0.55	0.50	0.60	2.60
FTA Section 5339	-	-	-	-	4.03	4.11	4.20	4.28	16.62
TOD/UDC Planning Grant	0.12	0.75	0.03	0.36	0.03	-	-	-	0.39
TOD ART E/W Planning Grant	-	-	0.40	0.28	0.08	-	-	-	0.36
MPO O&D Reimbursement	0.08	0.25	0.17	0.10	0.15	-	-	-	0.25
MPO - STBG Rapid Transit Corridor Study	1.19	1.44	2.79	2.08	0.40	-	-	-	2.48
MPO STPMM - BSI	-	-	0.75	-	-	-	-	-	-
Community Project Grant	-	0.89	-	0.89	-	-	-	-	0.89
Route Restoration Planning Grant	-	0.70	0.22	0.52	0.04	-	-	-	0.56
TSA K9 Program	0.23	-	0.15	0.15	0.08	-	-	-	0.23
CMAQ Funds - Operating	0.43	1.19	0.63	0.64	0.66	0.68	0.53	-	2.51
MPO FY23-27 Call for Projects - Operating	-	-	-	1.36	1.71	1.36	-	-	4.43
Bond Interest Expense - MTA	(2.87)	(2.58)	(2.58)	(2.24)	(1.84)	(1.99)	(1.64)	(2.41)	(10.12)
Bond Interest Expense - ATD	(0.63)	(0.58)	(0.58)	(0.53)	(0.47)	(0.40)	(0.39)	(0.59)	(2.38)
Lease Interest Expense	(0.31)	-	(1.71)	(1.88)	(1.95)	(2.02)	(2.09)	(2.16)	(10.10)
SBITA Interest Expense	-	-	(0.04)	(0.02)	(0.02)	(0.03)	(0.03)	(0.03)	(0.13)
Debt - Cost of Issuance - MTA Bonds	-	(0.25)	-	-	(0.35)	-	(0.74)	(1.90)	(2.99)
TIFIA Transaction Fee - ART N/S - ATD	-	-	-	(0.70)	-	-	-	-	(0.70)
TIFIA Transaction Fee - O&M Facility - ATD	-	-	-	-	-	-	-	-	-
Gain/(Loss) on Sale of Assets	4.55	-	-	-	-	-	-	-	-
Section 5307/40 UZA Funds - In	-	0.61	0.60	0.61	0.62	0.64	0.65	0.66	3.18
Section 5310/New Freedom UZA Funds - In	0.89	1.20	2.08	2.11	2.14	2.16	2.19	2.22	10.82
Section 5307/40 UZA Funds - Out	-	(0.61)	(0.60)	(0.61)	(0.62)	(0.64)	(0.65)	(0.66)	(3.18)
Section 5310/New Freedom UZA Funds - Out	(0.89)	(1.20)	(2.08)	(2.11)	(2.14)	(2.16)	(2.19)	(2.22)	(10.82)
Other	0.01	-	-	-	-	-	-	-	-
Total	\$ 354.21	\$ 316.58	\$ 324.68	\$ 340.40	\$ 358.14	\$ 403.83	\$ 437.74	\$ 458.50	\$ 1,998.61



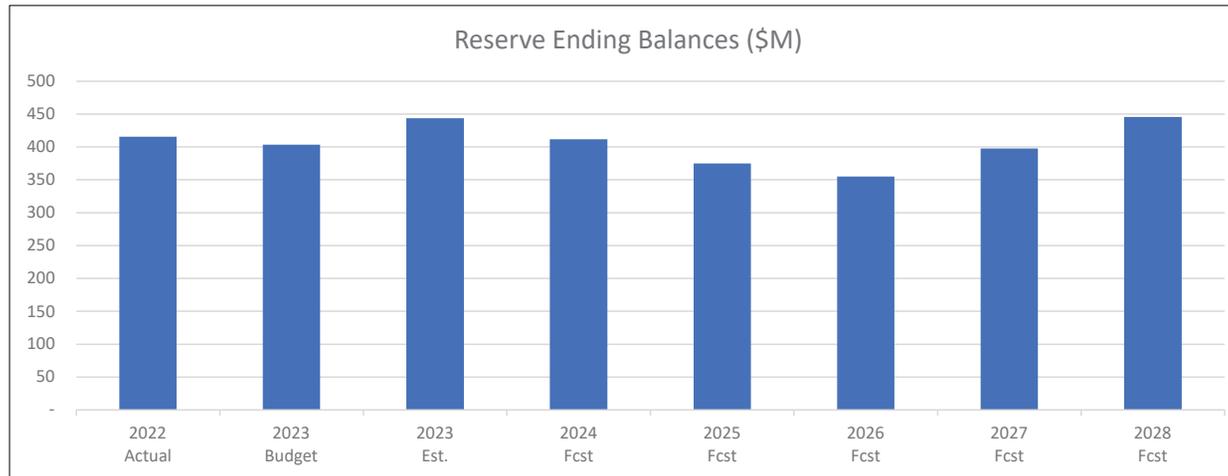
**VIA Metropolitan Transit
Sales Tax Revenue
(\$ Millions)**

	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
MTA Sales Tax	\$ 204.64	\$ 211.08	\$ 215.14	\$ 222.19	\$ 233.06	\$ 245.33	\$ 258.99	\$ 273.87	\$ 1,233.44
% Growth			5.1%	3.3%	4.9%	5.3%	5.6%	5.7%	
ATD-VIA I Sales Tax	46.25	47.53	48.36	49.94	52.42	55.09	58.10	61.38	\$ 276.93
% Growth			4.6%	3.3%	5.0%	5.1%	5.5%	5.6%	
ATD-VIA II Sales Tax	-	-	-	-	-	40.95	58.10	61.38	\$ 160.43
% Growth							41.9%	5.6%	
Total Sales Tax	\$ 250.89	\$ 258.61	\$ 263.50	\$ 272.13	\$ 285.48	\$ 341.37	\$ 375.19	\$ 396.63	\$ 1,670.80



**VIA Metropolitan Transit
Reserve Balances
(\$ Millions)**

	Actual	Budget	Estimated	Forecast					Total FY24- FY28 Change
	2022	2023	2023	2024	2025	2026	2027	2028	
Reserve Ending Balances									
Bond Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Debt Service Fund	5.77	5.63	5.77	5.77	5.77	5.77	5.77	5.77	-
TxDOT Grant Funds	24.61	6.56	10.54	8.88	3.26	-	-	-	(10.54)
Stabilization Fund	42.65	45.04	42.65	43.15	49.20	52.12	55.25	61.39	18.74
Working Capital	42.65	45.04	42.65	43.15	49.20	52.12	55.25	61.39	18.74
Retainage	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	-
KSAM Reserve	177.12	40.30	163.19	119.79	76.06	27.39	27.39	27.39	(135.80)
TIFIA Loan Reserve	-	-	-	-	-	-	-	-	-
TIFIA Debt Service Reserve	-	-	-	-	-	-	-	3.80	3.80
Capital Grant Local Share	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	-
Unrestricted Cash Reserve	113.45	251.67	169.69	181.32	182.04	208.19	244.53	276.34	106.65
Total	\$ 415.66	\$ 403.65	\$ 443.90	\$ 411.47	\$ 374.94	\$ 355.00	\$ 397.60	\$ 445.49	\$ 1.59
 Change in Reserves	 \$ 112.19	 \$ (23.94)	 \$ 28.24	 \$ (32.43)	 \$ (36.53)	 \$ (19.94)	 \$ 42.60	 \$ 47.89	 \$ 1.59



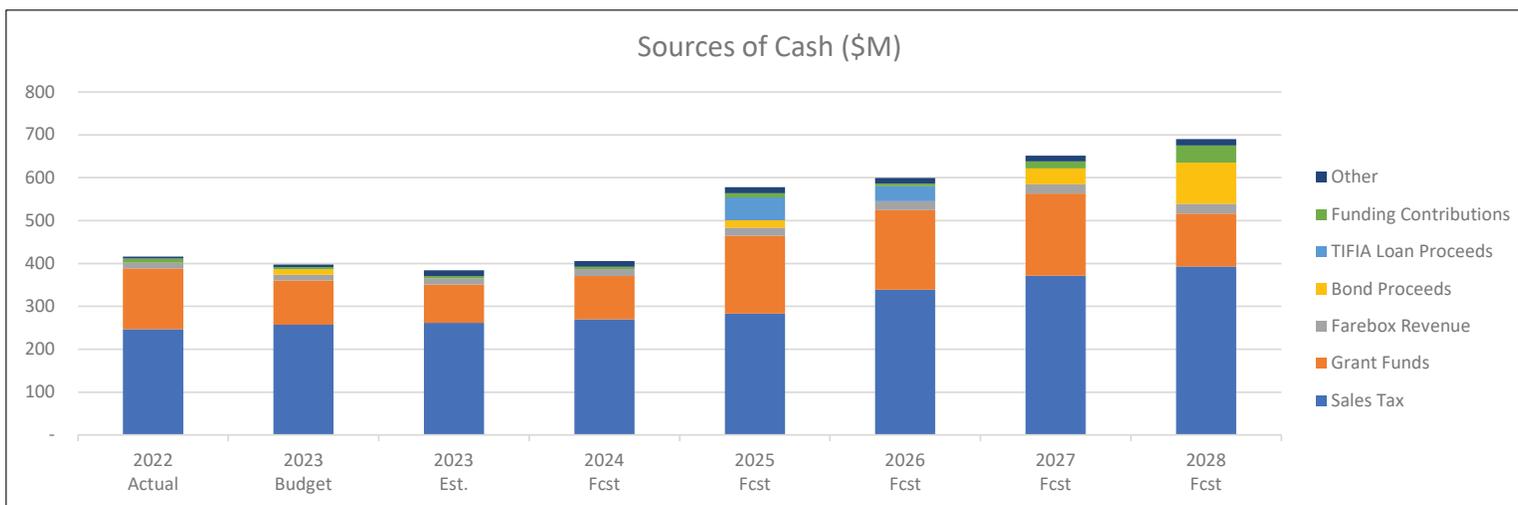
VIA Metropolitan Transit
Statement of Cash Flows
(\$ Millions)

	Actual 2022	Budget 2023	Estimated 2023	Forecast				Total	
				2024	2025	2026	2027		2028
Cash Flows from Operating Activities									
Farebox Revenue	\$ 12.95	\$ 13.45	\$ 14.74	\$ 16.05	\$ 19.02	\$ 21.14	\$ 21.92	\$ 22.94	\$ 101.07
Other Operating Revenue	2.03	2.36	1.53	1.98	2.02	2.06	2.10	2.14	10.30
Operating Expenses	(239.66)	(274.00)	(265.79)	(273.40)	(299.30)	(317.10)	(336.13)	(373.44)	(1,599.37)
Net Cash Used in Operating Activities	(224.68)	(258.19)	(249.52)	(255.37)	(278.26)	(293.90)	(312.11)	(348.36)	(1,488.00)
Cash Flows from Non-Capital Financing Activities									
Sales Taxes: MTA	201.41	209.74	213.74	220.41	231.05	243.09	256.53	271.26	1,222.34
Sales Taxes: ATD I	91.11	95.02	96.13	99.06	103.96	109.20	115.12	121.61	548.95
Sales Tax Pymnts to CoSA, TxDOT, Bxr Co.	(45.55)	(47.51)	(48.07)	(49.53)	(51.98)	(54.60)	(57.56)	(60.81)	(274.48)
Sales Taxes: ATD II	-	-	-	-	-	41.24	57.56	60.81	159.61
Grant Revenue	132.83	52.49	66.79	57.39	55.52	55.98	56.16	56.35	281.40
City of San Antonio Funding	10.00	-	-	-	10.00	-	-	-	10.00
Local Partnerships	-	-	-	-	-	5.86	16.42	40.52	62.80
Contributions: MyLink Program	(1.70)	-	-	-	-	-	-	-	-
Net Cash Provided by Non-Capital Financing Activities	388.10	309.74	328.59	327.33	348.55	400.77	444.23	489.74	2,010.62
Cash Flows from Capital and Related Fin. Activities									
Capital Grant Funds	8.89	50.40	22.19	43.77	125.86	129.47	135.14	67.36	501.60
Purchase of Capital Assets	(35.21)	(132.57)	(58.76)	(128.34)	(276.21)	(263.49)	(232.85)	(221.30)	(1,122.19)
Sales of PP&E	0.72	-	-	-	-	-	-	-	-
City of San Antonio Funding	-	5.00	5.00	5.00	-	-	-	-	5.00
Bond Proceeds	-	12.65	-	-	17.50	-	37.04	95.41	149.95
Bond Refunds	-	-	-	-	-	-	-	-	-
Costs of Debt Issuance	-	(0.25)	-	-	(0.35)	-	(0.74)	(1.90)	(2.99)
TIFIA Transaction Fee	-	-	-	(0.70)	-	-	-	-	(0.70)
Debt Service	(13.93)	(14.61)	(14.61)	(15.22)	(17.39)	(17.02)	(17.00)	(22.51)	(89.14)
Lease Payments	(11.70)	-	(15.95)	(19.49)	(20.17)	(20.88)	(21.61)	(22.37)	(104.52)
SBITA Payments	-	-	(0.60)	(0.68)	(0.71)	(0.73)	(0.76)	(0.78)	(3.66)
Interest Income from Leases	-	-	0.14	0.13	0.14	0.14	0.15	0.15	0.71
TIFIA Loan Proceeds	-	-	-	-	52.89	34.93	-	-	87.82
Other	0.01	(0.01)	0.02	0.01	-	(0.01)	(0.01)	(0.01)	(0.02)
Net Cash Used in Capital and Related Fin. Activities	(51.22)	(79.39)	(62.57)	(115.52)	(118.44)	(137.59)	(100.64)	(105.95)	(578.14)
Cash Flows from Investing Activities									
Sale of Investment Securities (*)	99.64	-	-	-	-	-	-	-	-
Purchase of Investment Securities (*)	(447.37)	-	-	-	-	-	-	-	-
Investment Income	1.30	3.90	11.74	11.13	11.62	10.78	11.12	12.46	57.11
Net Cash Provided by Investing Activities	(346.43)	3.90	11.74	11.13	11.62	10.78	11.12	12.46	57.11
Total Change in Cash	(234.23)	(23.94)	28.24	(32.43)	(36.53)	(19.94)	42.60	47.89	1.59
Total Change in Cash, Cash Equivalents, and Investments									
Change in Cash	(234.24)	(23.94)	28.24	(32.43)	(36.53)	(19.94)	42.60	47.89	1.59
Incr./ (Decr.) in U.S. Agency Secs Excl. FMV Change	347.73	-	-	-	-	-	-	-	-
Incr./ (Decr.) in FMV of Investments	(2.87)	-	-	-	-	-	-	-	-
Amortized Discount Change on Investments	1.56	-	-	-	-	-	-	-	-
Total Change (= Net Change in Reserves)	112.18	(23.94)	28.24	(32.43)	(36.53)	(19.94)	42.60	47.89	1.59
Beginning Reserves	303.48	427.59	415.66	443.90	411.47	374.94	355.00	397.60	
Ending Reserves	415.66	403.65	443.90	411.47	374.94	355.00	397.60	445.49	
Change in Reserves	112.18	(23.94)	28.24	(32.43)	(36.53)	(19.94)	42.60	47.89	
Total Sources and Uses of Funds									
Total Sources of Funds	415.69	397.50	383.93	405.39	577.60	599.29	651.70	690.20	2,924.18
Total Uses of Funds	(302.19)	(421.44)	(355.69)	(437.82)	(614.13)	(619.23)	(609.10)	(642.31)	(2,922.59)
Incr./ (Decr.) in FMV of Investments	(2.87)	-	-	-	-	-	-	-	-
Amortized Discount Change on Investments	1.56	-	-	-	-	-	-	-	-
Total Net Change in Reserves	\$ 112.19	\$ (23.94)	\$ 28.24	\$ (32.43)	\$ (36.53)	\$ (19.94)	\$ 42.60	\$ 47.89	\$ 1.59

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

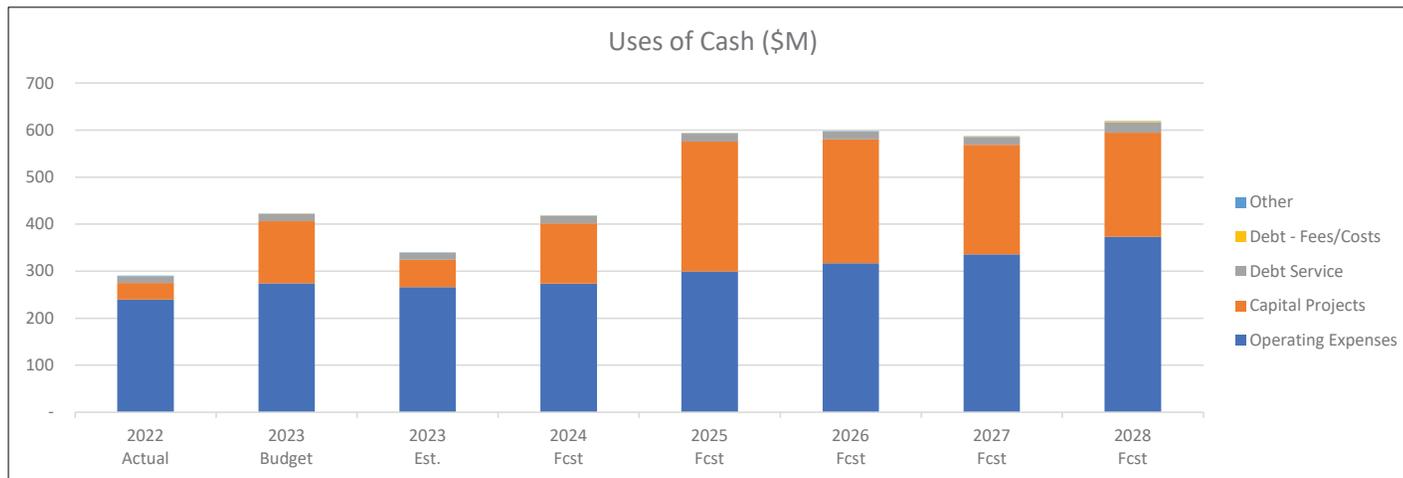
VIA Metropolitan Transit Sources of Cash (\$ Millions)

Sources of Cash	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Sales Tax	\$ 246.97	\$ 257.25	\$ 261.80	\$ 269.94	\$ 283.03	\$ 338.93	\$ 371.65	\$ 392.87	\$ 1,656.42
Grant Funds	141.72	102.89	88.98	101.16	181.38	185.45	191.30	123.71	783.00
Farebox Revenue	12.95	13.45	14.74	16.05	19.02	21.14	21.92	22.94	101.07
Bond Proceeds	-	12.65	-	-	17.50	-	37.04	95.41	149.95
TIFIA Loan Proceeds	-	-	-	-	52.89	34.93	-	-	87.82
Funding Contributions	10.00	5.00	5.00	5.00	10.00	5.86	16.42	40.52	77.80
Other	4.05	6.26	13.41	13.24	13.78	12.98	13.37	14.75	68.12
Total	\$ 415.69	\$ 397.50	\$ 383.93	\$ 405.39	\$ 577.60	\$ 599.29	\$ 651.70	\$ 690.20	\$ 2,924.18



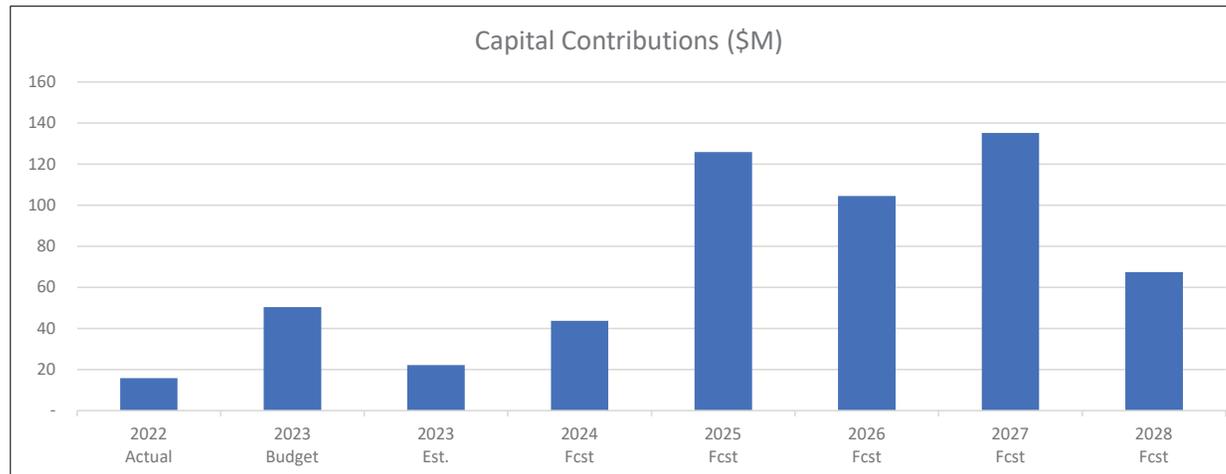
**VIA Metropolitan Transit
Uses of Cash, and Net Reserves Change
(\$ Million)**

Uses of Cash	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Operating Expenses	\$ 239.66	\$ 274.00	\$ 265.79	\$ 273.40	\$ 299.30	\$ 317.10	\$ 336.13	\$ 373.44	\$ 1,599.37
Capital Projects	35.21	132.57	58.76	128.34	276.21	263.49	232.85	221.30	1,122.19
Debt Service	13.93	14.61	14.61	15.22	17.39	17.02	17.00	22.51	89.14
Debt - Fees/Costs	-	0.25	-	0.70	0.35	-	0.74	1.90	3.69
Lease Payments	11.70	-	15.95	19.49	20.17	20.88	21.61	22.37	104.52
Other	1.69	0.01	0.58	0.67	0.71	0.74	0.77	0.79	3.68
Total	302.19	421.44	355.69	437.82	614.13	619.23	609.10	642.31	2,922.59
Net Reserves Change									
Total Sources of Funds	415.69	397.50	383.93	405.39	577.60	599.29	651.70	690.20	2,924.18
Total Uses of Funds	(302.19)	(421.44)	(355.69)	(437.82)	(614.13)	(619.23)	(609.10)	(642.31)	(2,922.59)
Incr./.(Decr.) in FMV of Invest.	(2.87)	-	-	-	-	-	-	-	-
Amortized Discount Change	1.56	-	-	-	-	-	-	-	-
Total (Reserves Change)	112.19	(23.94)	28.24	(32.43)	(36.53)	(19.94)	42.60	47.89	1.59
Total Uses & Reserves Change	\$ 414.38	\$ 397.50	\$ 383.93	\$ 405.39	\$ 577.60	\$ 599.29	\$ 651.70	\$ 690.20	\$ 2,924.18



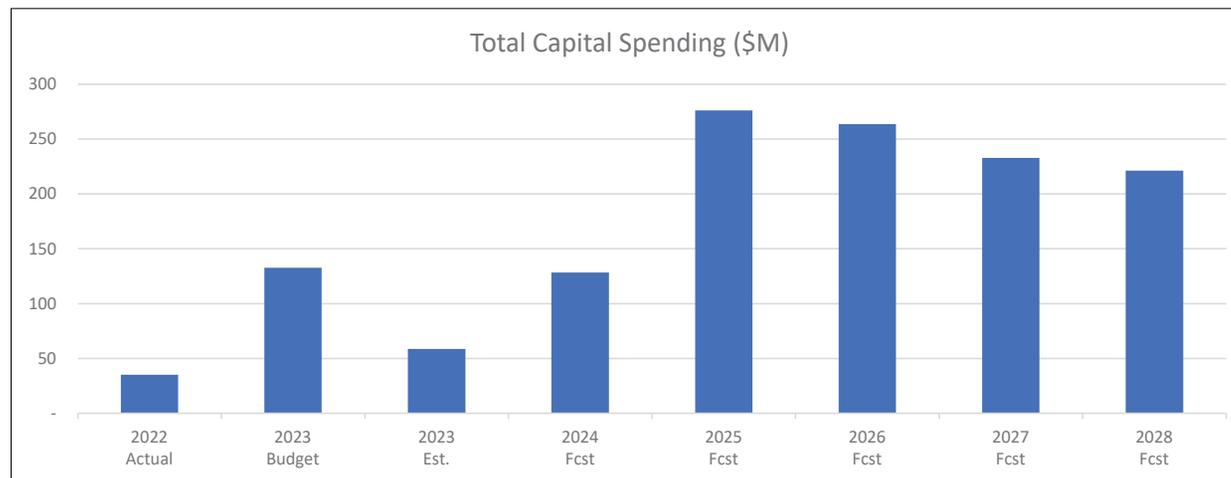
**VIA Metropolitan Transit
Capital Contributions
(\$ Millions)**

	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Capital Contributions									
MPO FY23-27 Call for Projects - Capital		\$ 15.66	\$ -	\$ 19.56	\$ 11.08	\$ -	\$ -	\$ -	\$ 30.64
Section 5307 for Capital		9.98	-	-	-	-	-	-	-
Section 5307 CARES Act - Capital	0.01								-
Section 5339 Grant		3.83	3.88	3.95	-	-	-	-	7.83
Section 5339 Grant Carryover	1.90								-
No-Low Grant			3.75	3.19	-	-	-	-	6.94
VW Settlement Funds			4.78	-	-	-	-	-	4.78
CMAQ Funds - Capital	5.48	5.49	5.49	5.49	-	-	-	-	10.98
TCEQ Grant	8.34		3.99	-	-	-	-	-	3.99
TxDOT (UTP)		4.50	-	-	2.03	4.47	-	-	6.50
Capital Investment Grant - ART N/S		-	-	-	100.00	100.00	67.78	-	267.78
Capital Investment Grant - ART E/W		-	-	-	8.13	-	67.36	67.36	142.85
Carryover Grant Funds	0.07	10.94	0.30	11.57	4.62	-	-	-	16.49
Other		-	-	-	-	-	-	-	-
Total Capital Contributions	\$ 15.80	\$ 50.40	\$ 22.19	\$ 43.76	\$ 125.86	\$ 104.47	\$ 135.14	\$ 67.36	\$ 498.78



**VIA Metropolitan Transit
Capital Spending Summary
(\$ Millions)**

	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Revenue Vehicles	\$ 10.66	\$ 36.13	\$ 13.36	\$ 43.68	\$ 28.23	\$ -	\$ 36.30	\$ 93.51	\$ 201.72
Service Vehicles	0.71	2.57	2.67	3.76	2.71	0.55	1.46	-	8.48
Passenger Facilities	2.07	29.82	16.42	2.35	18.65	19.91	3.65	-	44.56
Operational Facilities	18.17	8.31	3.24	10.36	10.51	-	-	-	20.87
Administrative Facilities	-	3.13	0.01	1.60	1.45	0.01	-	-	3.06
Maintenance Tools & Equipment	0.56	0.47	1.08	2.70	0.09	-	-	-	2.79
Replacement Components for Rev Vehicles	1.11	15.55	2.12	14.93	3.31	3.15	8.67	8.98	39.04
Computer Hardware/Software	1.83	16.06	5.65	4.73	5.09	0.55	1.03	1.14	12.54
ART N/S Corridor	0.08	15.48	10.92	33.77	157.44	131.25	67.70	6.47	396.63
ART E/W Corridor	0.01	-	3.28	3.47	21.36	26.55	83.78	107.88	243.04
2nd Maintenance Facility	-	5.05	-	7.00	27.37	78.43	27.06	-	139.86
KSAM Support Capital/Facility Mobility Hub	-	-	-	-	-	3.09	3.20	3.32	9.61
Miscellaneous	0.01	-	-	-	-	-	-	-	-
Total Capital Spending	\$ 35.21	\$ 132.57	\$ 58.75	\$ 128.35	\$ 276.21	\$ 263.49	\$ 232.85	\$ 221.30	\$ 1,122.20



**VIA Metropolitan Transit
Service Hours and Passengers**

	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Hours									
Bus									
Line - MTA	1,149,695	1,147,662	1,161,234	1,195,572	1,203,367	1,230,448	1,284,370	1,317,055	6,230,812
Line - ATD	286,463	305,746	297,688	302,221	309,862	334,445	351,794	368,730	1,667,052
ART - N/S - Green - Rapid	-	-	-	-	-	-	-	27,452	27,452
Disaster Relief	-	-	-	-	-	-	-	-	-
Special Events	3,553	6,460	6,968	7,546	7,546	7,546	7,546	7,546	37,730
Promotional	1,140	120	111	120	120	120	120	120	600
Subtotal	1,440,851	1,459,988	1,466,001	1,505,459	1,520,895	1,572,559	1,643,830	1,720,903	7,963,646
Van									
Directly Provided	194,587	196,244	254,394	267,972	270,652	273,359	276,092	278,853	1,366,928
Purchased	312,485	266,261	356,523	380,175	383,977	387,816	391,694	395,611	1,939,273
Will Call Taxi	2,659	3,716	2,369	2,426	2,426	2,426	2,426	2,426	12,130
Taxi Subsidy	4,333	6,157	3,259	3,500	3,500	3,500	3,500	3,500	17,500
Taxi ADA	20,420	18,619	1,244	1,520	1,520	1,520	1,520	1,520	7,600
Subtotal	534,484	490,997	617,789	655,593	662,075	668,621	675,232	681,910	3,343,431
VIA Link - MTA	52,307	167,822	90,454	157,052	215,946	298,406	52,974	56,039	780,417
VIA Link - ATD	-	-	-	-	-	-	274,844	382,215	657,059
Total	2,027,642	2,118,807	2,174,244	2,318,104	2,398,916	2,539,586	2,646,880	2,841,067	12,744,553
Passengers									
Bus									
Line - MTA	16,529,681	16,765,825	18,349,323	20,259,649	23,041,981	24,830,385	25,793,899	26,072,220	119,998,134
Line - ATD	4,570,880	5,791,116	5,279,016	5,680,033	6,502,220	7,403,801	7,779,284	8,131,267	35,496,605
ART - N/S - Green - Rapid	-	-	-	-	-	-	-	724,972	724,972
Disaster Relief	-	-	-	-	-	-	-	-	-
Special Events	45,384	51,657	57,631	101,573	101,573	101,573	101,573	101,573	507,865
Charter/Promotional	-	-	43,228	-	-	-	-	-	-
Subtotal	21,145,945	22,608,598	23,729,198	26,041,255	29,645,774	32,335,759	33,674,756	35,030,032	156,727,576
Van									
Directly Provided	308,316	308,325	404,621	428,756	433,043	437,374	441,748	446,165	2,187,086
Purchased	452,178	424,522	537,020	592,091	598,013	603,993	610,032	616,133	3,020,262
Will Call Taxi	7,304	36,831	6,514	6,626	6,626	6,626	6,626	6,626	33,130
Taxi Subsidy	24,249	11,140	19,211	20,226	20,226	20,226	20,226	20,226	101,130
Taxi ADA	32,250	30,720	2,883	3,588	3,588	3,588	3,588	3,588	17,940
Subtotal	824,297	811,538	970,249	1,051,287	1,061,496	1,071,807	1,082,220	1,092,738	5,359,548
VIA Link	124,010	504,745	255,643	452,734	626,452	874,756	185,409	196,136	2,335,487
VIA Link - Innovation Zones/Unplanned	-	-	-	-	-	-	783,417	1,324,840	2,108,257
Total	22,094,252	23,924,881	24,955,090	27,545,276	31,333,722	34,282,322	35,725,802	37,643,746	166,530,868

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

OUTSTANDING BONDS

Description	Issuing Entity	Bond Term (Years)	Projected Bonds Payable as of 9/30/23 (\$M)	Use of Funds
Projected Bonds Outstanding as of 9/30/23				
2013 Farebox Revenue Bonds	MTA	25	4.27	Passenger facilities and misc. other items
2014 ATD Sales Tax Bonds	ATD	25	4.92	Passenger facilities and misc. other items
2017 Contractual Obligation Bonds	MTA	12	50.68	Revenue vehicles: buses
2020 Contractual Obligation Bonds	MTA	5	4.47	Revenue vehicles: vans
2020 Farebox Revenue Refunding Bonds	MTA	18	27.52	Refunding bonds
2020 ATD Sales Tax Refunding Bonds	ATD	18	22.57	Refunding bonds
Total			114.43	
Additional Bonds Projected to be Issued in FY24-27				
			<u>Par Amount (\$M)</u>	
2025 Contractual Obligation Bonds - Buses	MTA		17.50	
2027 Contractual Obligation Bonds - Buses	MTA		22.83	
2027 Contractual Obligation Bonds - Vans	MTA		14.21	
2028 Contractual Obligation Bonds - Buses	MTA		80.70	
2028 Contractual Obligation Bonds - Vans	MTA		14.70	

DEBT SERVICE

Description	2023	2024	2025	2026	2027	2028
2013 Farebox Revenue Bonds	1.55	1.55	1.55	1.55	-	-
2014 ATD Sales Tax Bonds	1.39	1.39	1.39	1.39	1.39	-
2017 Contractual Obligation Bonds - Buses	7.56	8.17	10.34	10.42	10.42	10.42
2020 Contractual Obligation Bonds - Vans	2.27	2.27	2.27	-	-	-
2020 Farebox Revenue Refunding Bonds	1.01	1.01	1.01	1.01	2.56	2.56
2020 ATD Sales Tax Refunding Bonds	0.83	0.83	0.83	0.83	0.83	2.21
2025 Contractual Obligation Bonds - Buses	-	-	-	1.81	1.81	1.81
2027 Contractual Obligation Bonds - Buses	-	-	-	-	-	2.36
2027 Contractual Obligation Bonds - Vans	-	-	-	-	-	3.15
2028 Contractual Obligation Bonds - Buses	-	-	-	-	-	-
2028 Contractual Obligation Bonds - Vans	-	-	-	-	-	-
Rounding to Tie to Schedule 7	-	-	-	0.01	(0.01)	-
Total	14.61	15.22	17.39	17.02	17.00	22.51

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



Advanced Transportation District Five-Year Financial Plan (2024-2028)

**Advanced Transportation District
Five-Year Financial Plan Schedules**

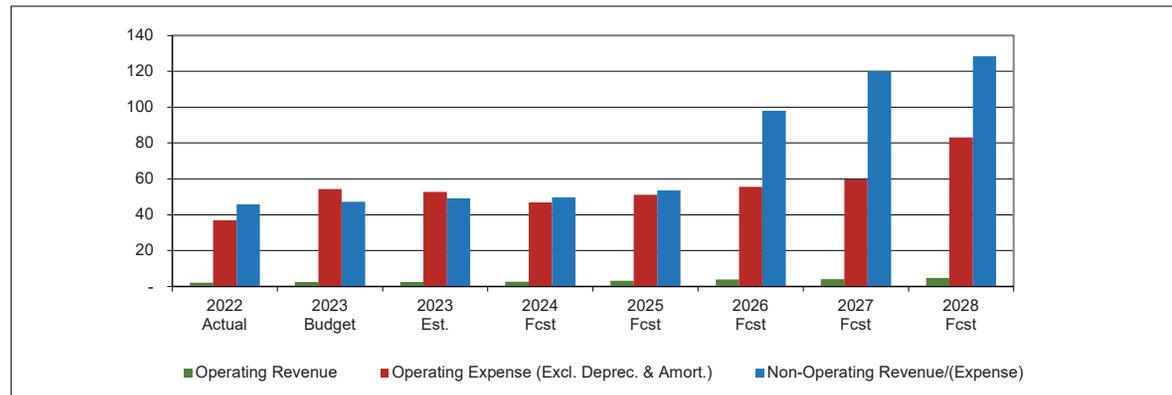
INDEX

<u>Schedule</u>	<u>Description</u>
1	Condensed Statement of Revenues and Expenses
2	Operating Revenue
3	Operating Expenses
4	Non-Operating Revenue/(Expense)
5	Sales Tax Revenue
6	Reserve Balances
7	Statement of Cash Flows
7A	Sources of Cash
7B	Uses of Cash
8	Service Hours and Passengers

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

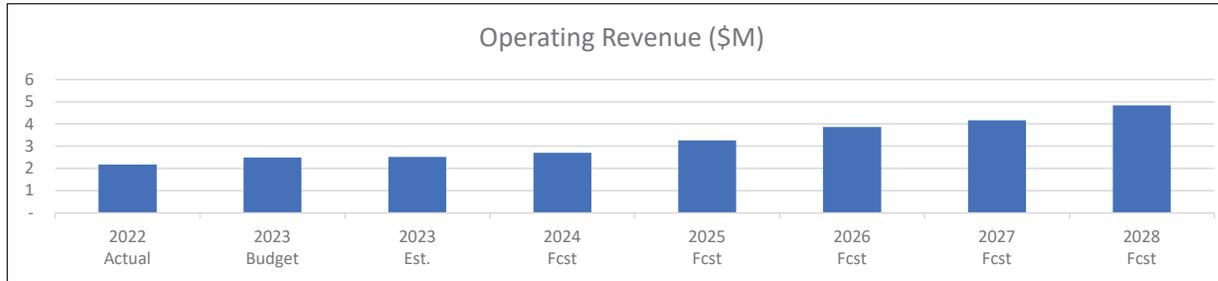
	Actual	Budget	Estimated	Forecast					Total	
	2022	2023	2023	2024	2025	2026	2027	2028		
<u>Operating Revenues</u>										
Total Operating Revenues	\$ 2.17	\$ 2.49	\$ 2.52	\$ 2.70	\$ 3.26	\$ 3.86	\$ 4.16	\$ 4.83	\$ 18.81	
<u>Operating Expenses</u>										
Total Operating Expenses	36.87	54.34	52.80	46.98	51.18	55.55	59.66	83.05	296.42	
<u>Non-Operating Revenue/(Expense)</u>										
Sales Tax	46.25	47.53	48.36	49.94	52.42	96.04	116.20	122.76	437.36	
Investment Income	0.17	0.30	1.34	1.00	1.61	2.40	4.13	6.22	15.36	
Debt - Interest Exp., Issuance Costs and Fees	(0.63)	(0.58)	(0.58)	(1.23)	(0.47)	(0.40)	(0.39)	(0.59)	(3.08)	
Other	-	-	-	-	0.01	0.01	0.01	0.01	0.04	
Total Non-Operating Revenue/(Expense)	45.79	47.25	49.12	49.71	53.57	98.05	119.95	128.40	449.68	
NI before Depreciation, Lease Amortization Expense, and Capital Contributions										
	\$ 11.09	\$ (4.60)	\$ (1.16)	\$ 5.43	\$ 5.65	\$ 46.36	\$ 64.45	\$ 50.18	172.07	

Note: Operating expenses shown are before depreciation and amortization.



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

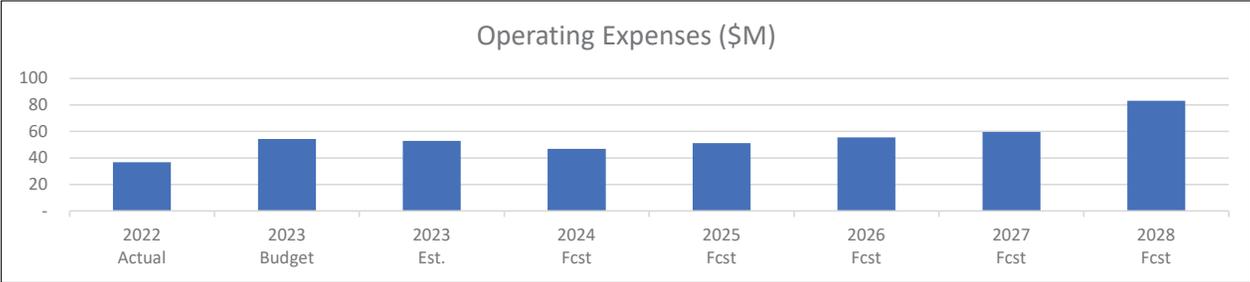
	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Line - ATD	\$ 2.17	\$ 2.49	\$ 2.52	\$ 2.70	\$ 3.26	\$ 3.86	\$ 4.00	\$ 4.18	\$ 18.00
ART N/S - Rapid	-	-	-	-	-	-	-	0.39	0.39
ART E/W - Rapid	-	-	-	-	-	-	-	-	-
Subtotal Bus Revenue	2.17	2.49	2.52	2.70	3.26	3.86	4.00	4.57	18.39
VIA Link - ATD	-	-	-	-	-	-	0.15	0.16	0.31
VIA Link Innovation Zones - ATD	-	-	-	-	-	-	0.01	0.01	0.02
VIA Link Unplanned - ATD	-	-	-	-	-	-	-	0.09	0.09
Total Operating Revenues	\$ 2.17	\$ 2.49	\$ 2.52	\$ 2.70	\$ 3.26	\$ 3.86	\$ 4.16	\$ 4.83	18.81



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

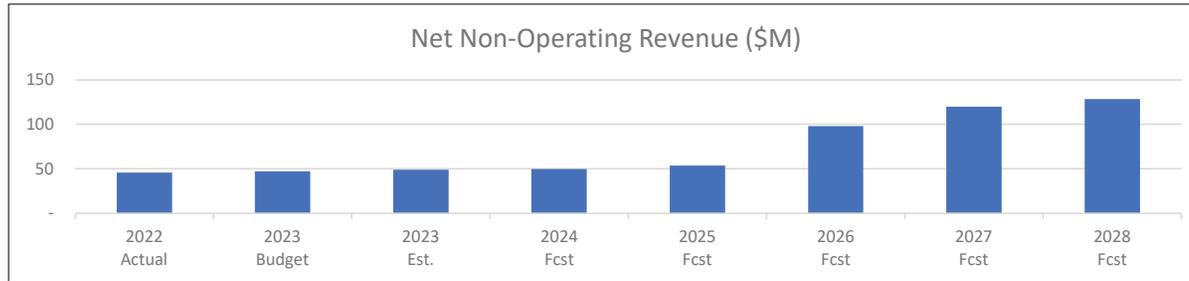
	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Line - ATD	\$ 36.42	\$ 44.35	\$ 45.63	\$ 42.74	\$ 49.69	\$ 54.02	\$ 57.66	\$ 61.39	\$ 265.50
ART N/S - Rapid	-	-	-	-	-	-	-	5.61	5.61
ART E/W - Rapid	-	-	-	-	-	-	-	-	-
Subtotal Bus Expenses	36.42	44.35	45.63	42.74	49.69	54.02	57.66	67.00	271.11
VIA Link - ATD Innovation Zones	-	-	-	-	-	-	0.41	0.44	0.85
VIA Link - ATD Unplanned	-	-	-	-	-	-	-	3.92	3.92
2nd O&M Facility	-	-	-	-	-	-	-	10.06	10.06
Vanpool	0.45	0.65	0.58	0.99	1.06	1.09	1.13	1.16	5.43
Business Development/Real Estate - ATD	-	9.34	6.59	3.25	0.43	0.44	0.46	0.47	5.05
Other	-	-	-	-	-	-	-	-	-
Total Operating Expenses	\$ 36.87	\$ 54.34	\$ 52.80	\$ 46.98	\$ 51.18	\$ 55.55	\$ 59.66	\$ 83.05	\$ 296.42

Note: Operating expenses shown are before depreciation and amortization.



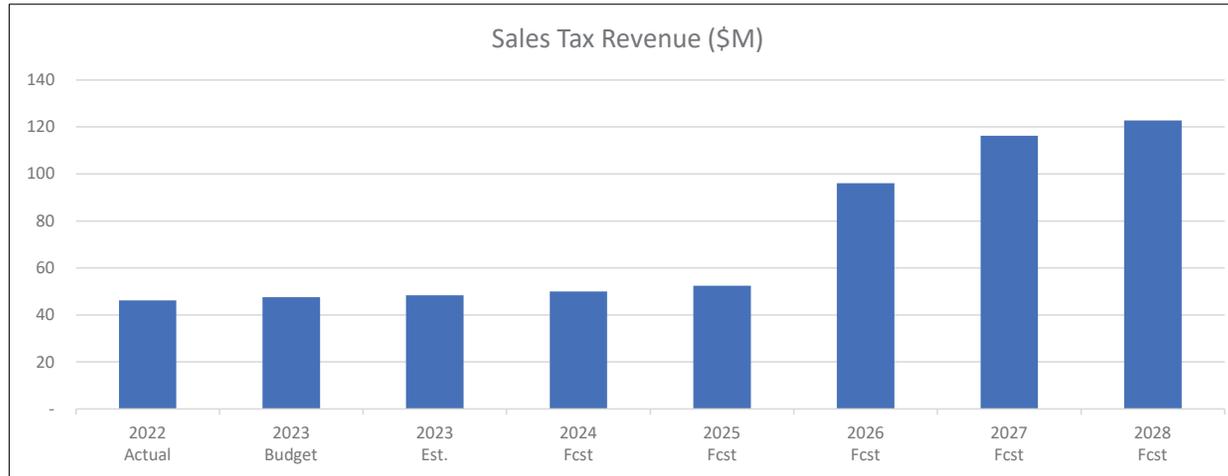
**Advanced Transportation District
Non-Operating Revenue/(Expense)
(\$ Millions)**

	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Sales Tax - ATD I - VIA's Share	\$ 46.25	\$ 47.53	\$ 48.36	\$ 49.94	\$ 52.42	\$ 55.09	\$ 58.10	\$ 61.38	\$ 276.93
Sales Tax - ATD I CoSA & Bexar County - In	46.25	47.53	48.36	49.94	52.42	55.09	58.10	61.38	276.93
Sales Tax - ATD I CoSA & Bexar County - Out	(46.25)	(47.53)	(48.36)	(49.94)	(52.42)	(55.09)	(58.10)	(61.38)	(276.93)
Sales Tax - ATD II	-	-	-	-	-	40.95	58.10	61.38	160.43
Investment Income - ATD	0.17	0.30	1.34	1.00	1.61	2.40	4.13	6.22	15.36
Bond Interest Expense - ATD	(0.63)	(0.58)	(0.58)	(0.53)	(0.47)	(0.40)	(0.39)	(0.59)	(2.38)
TIFIA Transaction Fee - ART N/S - ATD	-	-	-	(0.70)	-	-	-	-	(0.70)
TIFIA Transaction Fee - O&M Facility - ATD	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0.01	0.01	0.01	0.01	0.04
\$	45.79	\$ 47.25	\$ 49.12	\$ 49.71	\$ 53.57	\$ 98.05	\$ 119.95	\$ 128.40	\$ 449.68



**Advanced Transportation District
Sales Tax Revenue
(\$ Millions)**

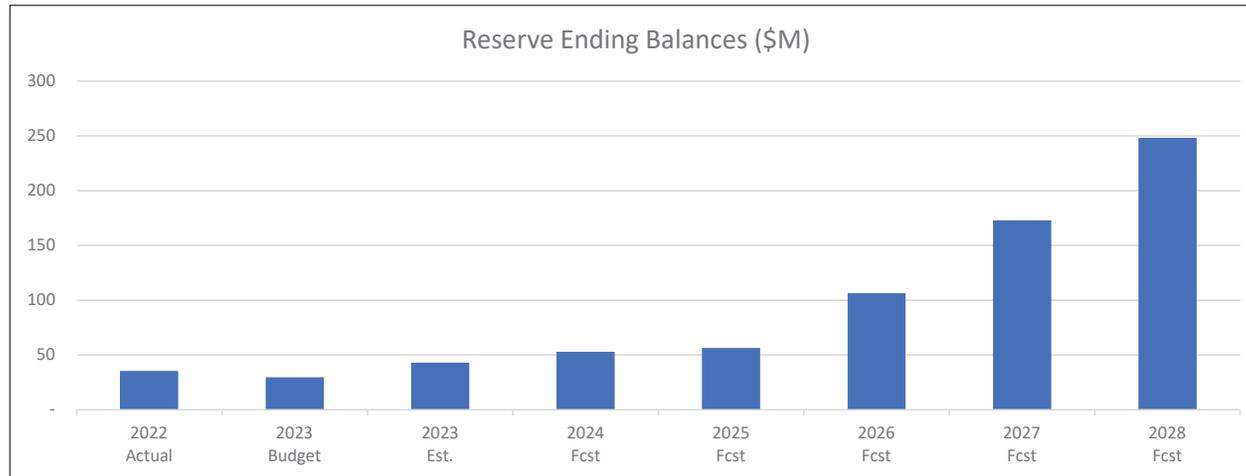
	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Sales Tax I - ATD	\$ 92.50	\$ 95.06	\$ 96.72	\$ 99.88	\$ 104.84	\$ 110.18	\$ 116.20	\$ 122.76	\$ 553.86
Sales Tax I to CoSA & Bexar County	(46.25)	(47.53)	(48.36)	(49.94)	(52.42)	(55.09)	(58.10)	(61.38)	(276.93)
Sales Tax II - ATD	-	-	-	-	-	40.95	58.10	61.38	160.43
Sales Tax - ATD-VIA	\$ 46.25	\$ 47.53	\$ 48.36	\$ 49.94	\$ 52.42	\$ 96.04	\$ 116.20	\$ 122.76	\$ 437.36
% Growth	-1.19%	2.77%	4.56%	3.28%	4.96%	83.23%	20.99%	5.66%	



Note: ATD II sales tax growth % shown above in FY27 is higher than 4% due to ATD II sales tax beginning in January 2026 (taxes shown for FY26 are for a partial year).

Advanced Transportation District Reserve Balances (\$ Millions)

	Actual	Budget	Estimated	Forecast					Total FY24- FY28 Change
	2022	2023	2023	2024	2025	2026	2027	2028	
Reserve Ending Balances									
Bond Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Debt Service Fund	0.37	0.37	0.37	0.37	0.37	0.37	0.37	0.37	-
TxDOT Grant Funds	-	-	-	-	-	-	-	-	-
Stabilization Fund	6.56	8.93	6.56	7.72	8.41	9.13	11.69	15.74	9.18
Working Capital	6.56	8.93	6.56	7.72	8.41	9.13	11.69	15.74	9.18
Retainage	-	-	-	-	-	-	-	-	-
KSAM Reserve	-	-	-	-	-	-	-	-	-
TIFIA Loan Reserve	-	-	-	-	-	-	-	-	-
TIFIA Debt Service Reserve	-	-	-	-	-	-	-	3.80	3.80
Capital Grant Local Share	-	-	-	-	-	-	-	-	-
Unrestricted Cash Reserve	21.88	11.42	29.68	37.00	39.08	87.82	149.17	212.51	182.83
Other	-	-	-	-	-	-	-	-	-
Total	\$ 35.37	\$ 29.65	\$ 43.17	\$ 52.81	\$ 56.27	\$ 106.45	\$ 172.92	\$ 248.16	\$ 204.99
Change in Reserves	9.28	(4.46)	7.80	9.64	3.46	50.18	66.47	75.24	204.99

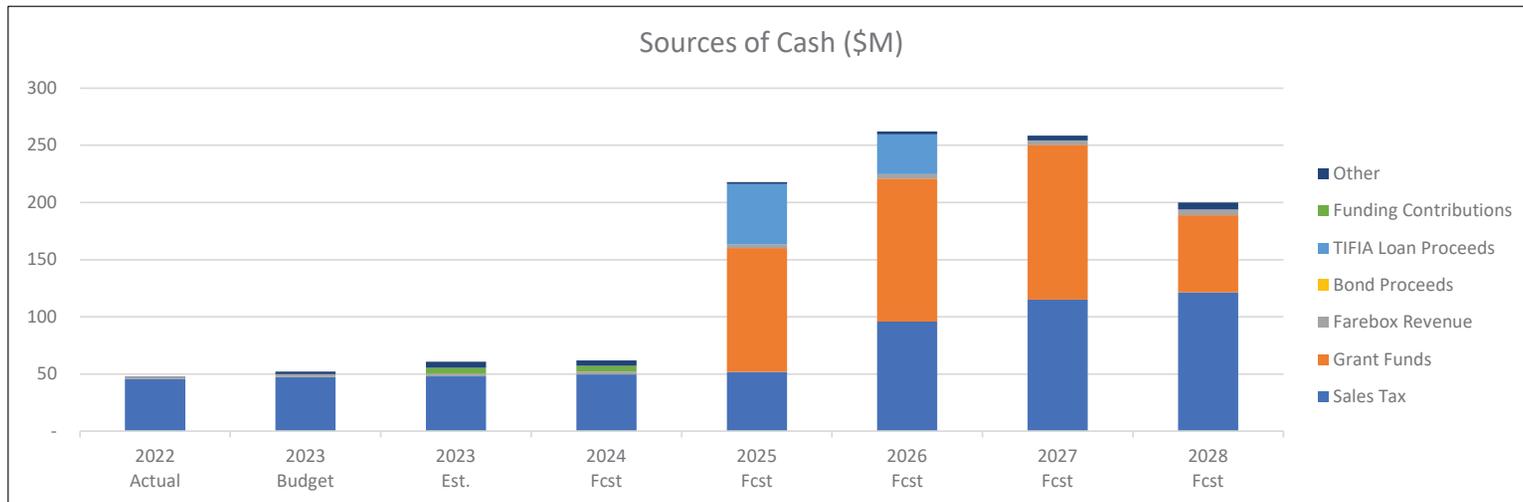


**Advanced Transportation District
Statement of Cash Flows
(\$ Millions)**

	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Cash Flows from Operating Activities									
Farebox Revenue	\$ 2.12	\$ 2.50	\$ 2.52	\$ 2.71	\$ 3.26	\$ 3.86	\$ 4.15	\$ 4.83	\$ 18.81
Other Operating Revenue	-	-	-	-	-	-	-	-	-
Operating Expenses	(36.34)	(54.35)	(50.89)	(49.37)	(51.18)	(55.56)	(71.14)	(95.73)	(322.98)
Net Cash Used in Operating Activities	(34.22)	(51.85)	(48.37)	(46.66)	(47.92)	(51.70)	(66.99)	(90.90)	(304.17)
Cash Flows from Non-Capital Financing Activities									
Sales Taxes: MTA	-	-	-	-	-	-	-	-	-
Sales Taxes: ATD I	91.11	95.02	96.13	99.06	103.96	109.20	115.12	121.61	548.95
Sales Tax Pymnts to CoSA, TxDOT, Bxr Co.	(45.55)	(47.51)	(48.07)	(49.53)	(51.98)	(54.60)	(57.56)	(60.81)	(274.48)
Sales Taxes: ATD II	-	-	-	-	-	41.24	57.56	60.81	159.61
Grant Revenue	-	-	-	-	-	-	-	-	-
Partnership Funds	-	-	-	-	-	5.86	16.42	40.52	62.80
Interfund Cash Transfer	-	1.80	3.97	3.68	-	-	-	-	3.68
Contributions: MyLink Program	-	-	-	-	-	-	-	-	-
Net Cash Provided by Non-Capital Financing Activities	45.56	49.31	52.03	53.21	51.98	101.70	131.54	162.13	500.56
Cash Flows from Capital and Related Fin. Activities									
Capital Grant Funds	-	-	-	-	108.13	125.00	135.14	67.36	435.63
Purchase of Capital Assets	-	-	-	-	-	-	-	-	-
Interfund Cash Transfer - Inflows	-	-	5.00	5.00	-	-	-	-	5.00
Interfund Cash Transfer - Outflows	-	-	-	-	(161.02)	(159.93)	(135.14)	(67.36)	(523.45)
Sales of PP&E	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Bond Refunds	-	-	-	-	-	-	-	-	-
Costs of Debt Issuance	-	-	-	-	-	-	-	-	-
TIFIA Transaction Fee	-	-	-	(0.70)	-	-	-	-	(0.70)
Debt Service	(2.22)	(2.21)	(2.21)	(2.21)	(2.22)	(2.22)	(2.21)	(2.21)	(11.07)
Lease Payments	-	-	-	-	-	-	-	-	-
TIFIA Loan Proceeds	-	-	-	-	52.89	34.93	-	-	87.82
Other	-	(0.01)	0.01	-	0.01	-	-	-	0.01
Net Cash Used in Capital and Related Fin. Activities	(2.22)	(2.22)	2.80	2.09	(2.21)	(2.22)	(2.21)	(2.21)	(6.76)
Cash Flows from Investing Activities									
Sale of Investment Securities (*)	-	-	-	-	-	-	-	-	-
Purchase of Investment Securities (*)	(23.35)	-	-	-	-	-	-	-	-
Investment Income	0.04	0.30	1.34	1.00	1.61	2.40	4.13	6.22	15.36
Net Cash Provided by Investing Activities	(23.31)	0.30	1.34	1.00	1.61	2.40	4.13	6.22	15.36
Total Change in Cash	(14.19)	(4.46)	7.80	9.64	3.46	50.18	66.47	75.24	204.99
Total Change in Cash, Cash Equivalents, and Investments									
Change in Cash	(14.19)	0.81	7.80	9.64	3.46	50.18	66.47	75.24	204.99
Incr./(Decr.) in U.S. Agency Secs Excl. FMV Change	-	-	-	-	-	-	-	-	-
Incr./(Decr.) in FMV of Investments	-	-	-	-	-	-	-	-	-
Total Change (= Net Change in Reserves)	(14.19)	0.81	7.80	9.64	3.46	50.18	66.47	75.24	204.99
Beginning Reserves	26.09	34.11	35.37	43.17	52.81	56.27	106.45	172.92	
Ending Reserve	35.37	29.65	43.17	52.81	56.27	106.45	172.92	248.16	
Change in Reserves	9.28	(4.46)	7.80	9.64	3.46	50.18	66.47	75.24	
Total Sources and Uses of Funds (**)									
Total Sources of Funds	47.72	52.11	60.89	61.92	217.87	267.89	274.96	240.54	1,063.18
Total Uses of Funds	(61.91)	(56.57)	(53.09)	(52.28)	(214.41)	(217.71)	(208.49)	(165.30)	(858.19)
Incr./(Decr.) in FMV of Investments	-	-	-	-	-	-	-	-	-
Total Net Change in Reserves	\$ (14.19)	\$ (4.46)	\$ 7.80	\$ 9.64	\$ 3.46	\$ 50.18	\$ 66.47	\$ 75.24	\$ 204.99

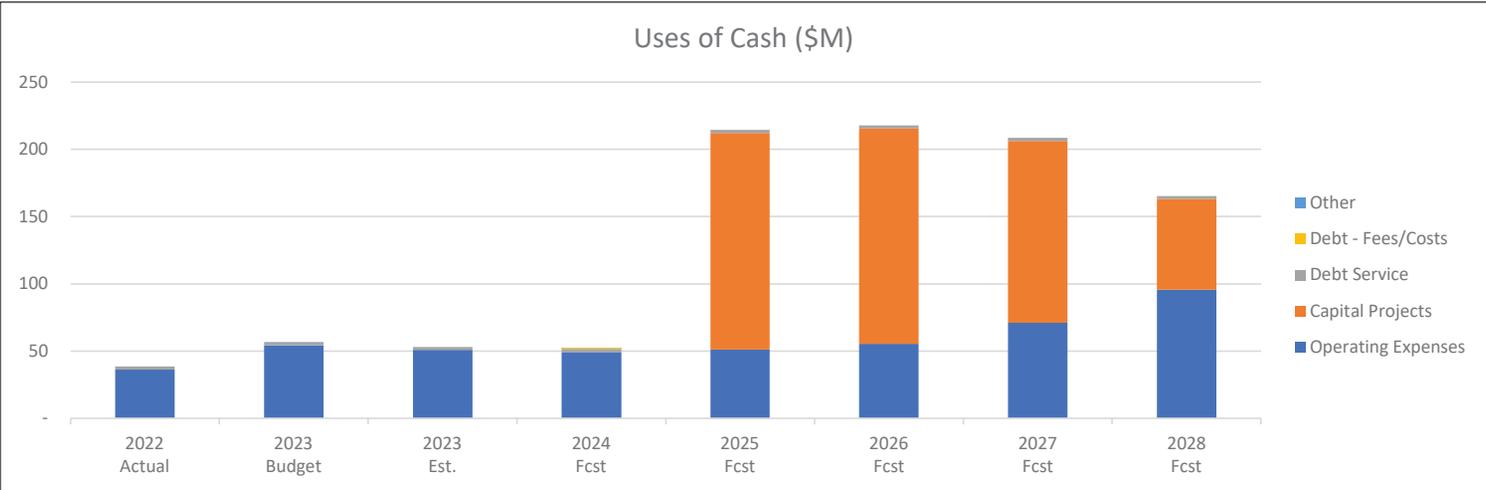
Advanced Transportation District Sources of Cash (\$ Millions)

Sources of Cash	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Sales Tax	\$ 45.56	\$ 47.51	\$ 48.06	\$ 49.53	\$ 51.98	\$ 95.84	\$ 115.12	\$ 121.61	\$ 434.08
Grant Funds	-	-	-	-	108.13	125.00	135.14	67.36	435.63
Farebox Revenue	2.12	2.50	2.52	2.71	3.26	3.86	4.15	4.83	18.81
Bond Proceeds	-	-	-	-	-	-	-	-	-
TIFIA Loan Proceeds	-	-	-	-	52.89	34.93	-	-	87.82
Partnership Funds	-	-	-	-	-	5.86	16.42	40.52	62.80
Funding Contributions	-	-	5.00	5.00	-	-	-	-	5.00
Other	0.04	2.10	5.31	4.68	1.61	2.40	4.13	6.22	19.04
Total	\$ 47.72	\$ 52.11	\$ 60.89	\$ 61.92	\$ 217.87	\$ 267.89	\$ 274.96	\$ 240.54	\$ 1,063.18



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

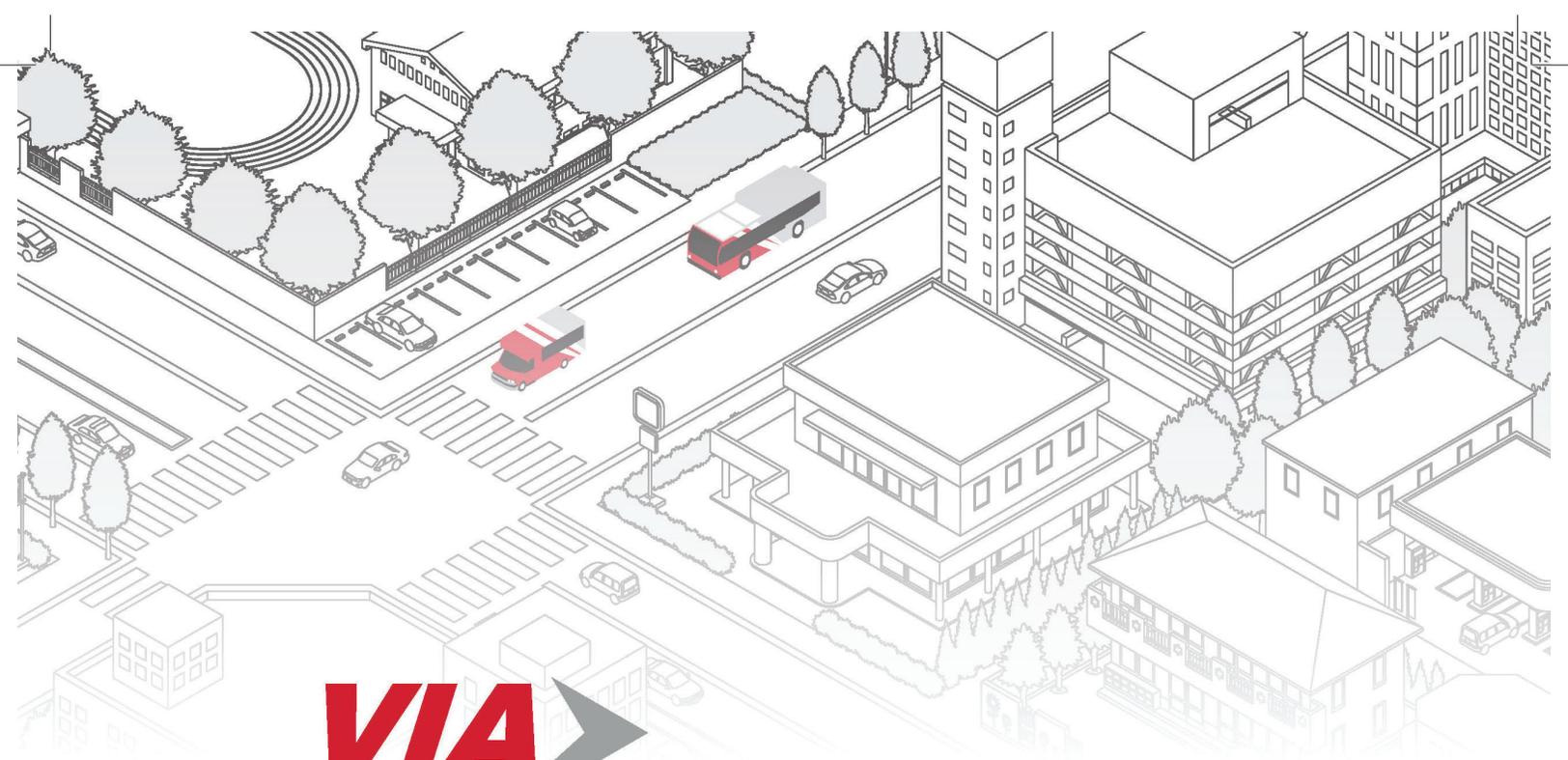
Uses of Cash	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Operating Expenses	\$ 36.34	\$ 54.35	\$ 50.89	\$ 49.37	\$ 51.18	\$ 55.56	\$ 71.14	\$ 95.73	\$ 322.98
Capital Projects	-	-	-	-	161.02	159.93	135.14	67.36	523.45
Debt Service	2.22	2.21	2.21	2.21	2.22	2.22	2.21	2.21	11.07
Debt - Fees/Costs	-	-	-	0.70	-	-	-	-	0.70
Other	-	0.01	(0.01)	-	(0.01)	-	-	-	(0.01)
Total	38.56	56.57	53.09	52.28	214.41	217.71	208.49	165.30	858.19
Net Reserves Change									
Total Sources of Funds	47.72	52.11	60.89	61.92	217.87	267.89	274.96	240.54	1,063.18
Total Uses of Funds	(61.91)	(56.57)	(53.09)	(52.28)	(214.41)	(217.71)	(208.49)	(165.30)	(858.19)
Incr./((Decr.) in FMV of Invest.	-	-	-	-	-	-	-	-	-
Total (Reserves Change)	(14.19)	(4.46)	7.80	9.64	3.46	50.18	66.47	75.24	204.99
Total Uses & Reserves Change	\$ 24.37	\$ 52.11	\$ 60.89	\$ 61.92	\$ 217.87	\$ 267.89	\$ 274.96	\$ 240.54	\$ 1,063.18



**Advanced Transportation District
Service Hours and Passengers**

	Actual	Budget	Estimated	Forecast					Total
	2022	2023	2023	2024	2025	2026	2027	2028	
Hours									
Bus									
Line - ATD	286,463	305,746	297,688	302,221	309,862	334,445	351,794	368,730	1,667,052
ART - N/S - Green Line - Rapid	-	-	-	-	-	-	-	27,452	27,452
Subtotal	286,463	305,746	297,688	302,221	309,862	334,445	351,794	396,182	1,694,504
VIA Link									
VIA Link - ATD	-	-	-	-	-	-	265,420	284,443	549,863
Innovation Zones - ATD	-	-	-	-	-	-	9,424	9,772	19,197
Unplanned - ATD	-	-	-	-	-	-	-	88,000	88,000
Subtotal	-	-	-	-	-	-	274,844	382,215	657,060
Total	286,463	305,746	297,688	302,221	309,862	334,445	626,638	778,397	2,351,564
Passengers									
Bus									
Line - ATD	4,570,880	5,791,116	5,279,016	5,680,033	6,502,220	7,403,801	7,779,284	8,131,267	35,496,605
ART - N/S - Green Line - Rapid	-	-	-	-	-	-	-	724,972	724,972
Subtotal	4,570,880	5,791,116	5,279,016	5,680,033	6,502,220	7,403,801	7,779,284	8,856,239	36,221,577
VIA Link									
VIA Link - ATD	-	-	-	-	-	-	755,144	805,523	1,560,667
Innovation Zones - ATD	-	-	-	-	-	-	28,273	29,317	57,590
Unplanned - ATD	-	-	-	-	-	-	-	490,000	490,000
Subtotal	-	-	-	-	-	-	783,417	1,324,840	2,108,257
Total	4,570,880	5,791,116	5,279,016	5,680,033	6,502,220	7,403,801	8,562,701	9,691,079	37,839,834

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FIVE-YEAR CAPITAL PLAN



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FIVE-YEAR CAPITAL PLAN (FISCAL YEARS 2024-2028)

OVERVIEW AND BACKGROUND INFORMATION

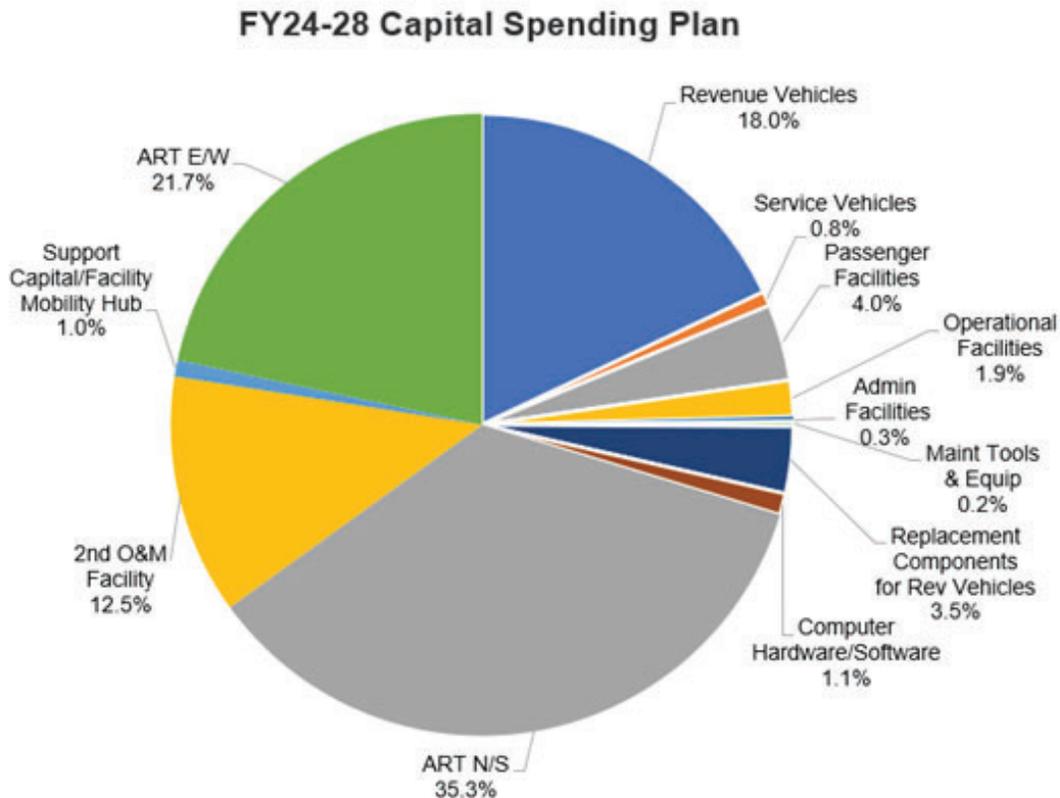
Information in this Overview section includes: Capital Plan Summary; Capital Planning Process; Capital Project Funding; Key Capital Projects; Grant Funding; and, Impact of Capital Expenditures on Operating Budget.

Capital Plan Summary

VIA'S capital spending for FY24-28 is projected to be \$1,122M. VIA is pursuing a variety of important transportation projects that will benefit the community. Programmed spending by year is the following (in \$M):

<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>Total</u>
128.3	276.2	263.5	232.8	221.3	1,121.1

The projects accounting for the largest portion of spending are the Keep San Antonio Moving (KSAM) Advanced Rapid Transit (ART) North-South project (35.3%), the ART East-West project (21.7%), revenue vehicles (18.0%), a second operations and maintenance facility (12.5%), and passenger facilities (4.0%). Together, these categories account for 91.5% of planned capital spending during the period FY24-28. 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 of various other categories shown below, each of which are 3.5% or less of total spending:



The Five-Year Capital Plan is discussed in more detail in a separate section below, following discussion of the FY24 Capital Plan. In addition, included at the back of this document are the following documents: Capital Spending Plan, showing detailed listing of projects; Capital Spending Plan Comparison by Project Category; and Transportation Improvement Program, including spending and funding figures by year.

Capital Planning Process

VIA's development of the Five-Year Capital Plan (for 2024-2028) was driven by VIA's Vision 2040 plan. Vision 2040 reflects a 2016 update to the Long-Range Comprehensive Transportation Plan (LRCTP) that was adopted by VIA's Board 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 2023 with a request for Division vice-presidents to submit a list of their capital spending needs. Projects were then reviewed by executive/senior management 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 has kept the Board of Trustees updated on the progress on key capital projects such as KSAM, bus purchases and passenger facilities. The updated Five-Year Capital Plan was presented to the Board for review in August and September 2023 and was adopted in September 2023. 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.

Capital Project Funding

VIA usually funds the capital projects with a combination of federal and local funds. In VIA's 2024-2028 Capital Plan, funding sources include grants, Texas Department of Transportation (TxDOT) funds, bond funds, TIFIA loans, 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 2024-2028 capital project funding plan, VIA has included two New Starts grants. The applications are for the ART North-South project and the ART East-West project. The projects were accepted into the project development (PD) phase in July 2021 and October 2022, respectively.

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

Key Capital Projects

In the Five-Year Capital Plan, VIA has a robust slate of projects that includes acceleration of KSAM plan elements, the purchase of new revenue vehicles, passenger facility projects and many other projects. Over FY24-28, VIA's \$201.7M revenue vehicles spending total includes \$163.6M for 172 CNG buses, \$5.1M for 12 electric buses, and \$32.9M for 97 paratransit vans.

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, Randolph Park & Ride, Eastside Mobility Hub, Centro Plaza.

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 FY23 was nearly \$44M, 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 FY22-FY26.

VIA has used 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 2023, VIA was awarded \$3.2M of Low or No Emission discretionary grant funds to assist with the purchase of 15 paratransit vans. In 2022, VIA was awarded

\$35.1M in federal funds through the MPO's FY23-27 Call for Projects to support vehicle replacements, increased frequency, and a mobility hub study. Other grants awarded in recent years include a Community Project Funding grant of \$894K to support our wayfinding technology project, \$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 scheduled to open.

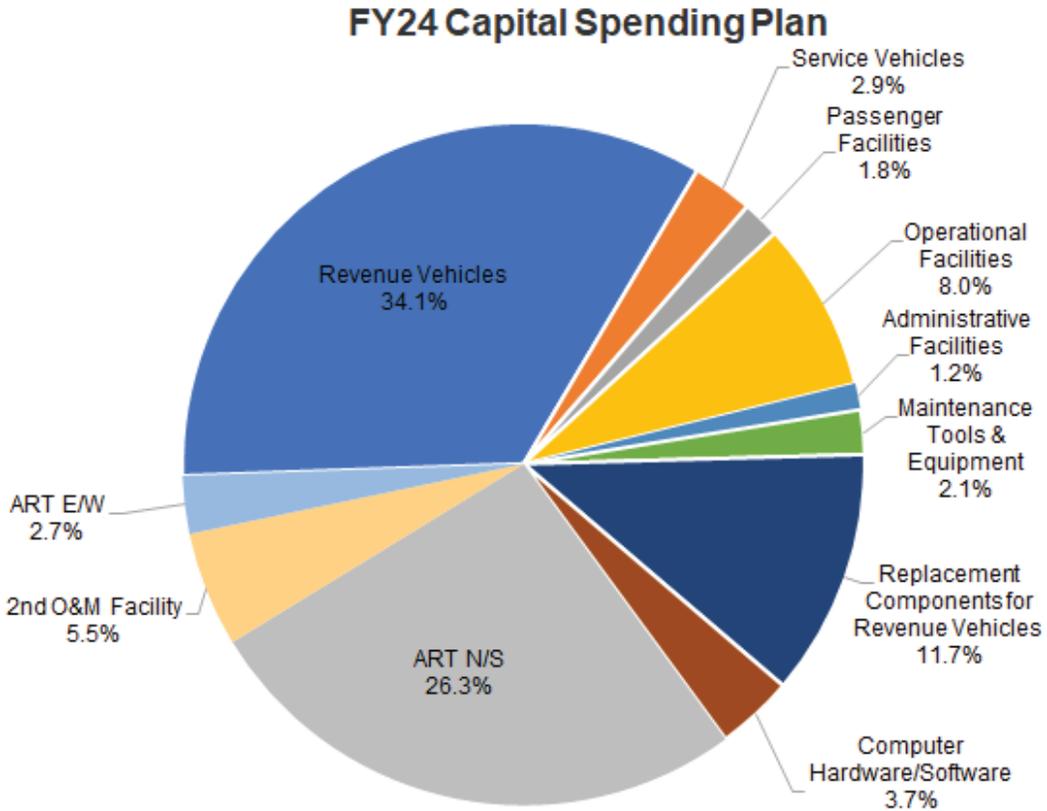
Facilities scheduled to open during the five-year planning horizon include the Randolph Park & Ride and Eastside Mobility Hub. Each has some combination of waiting areas, shelters, landscaping, parking lots and/or lighting. The operating costs for these facilities should be somewhat minimal and should be easily covered with a combination of general inflationary increases in the budget projections, along with efforts to reduce/control costs.

For the ART North-South and East-West projects and 2nd O&M facility that are in the five-year capital plan. Operating expenses for ART North-South begin in FY27, for the 2nd O&M facility operating expenses begin in FY28, and for ART East-West operating expenses begin in FY29. VIA has utilized a team of consultants to develop detailed operating expense projections for these KSAM project elements. Long-term spending projections (through FY41) 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.

FY24 CAPITAL SPENDING PLAN

Capital spending for FY24 is projected to be \$128.3M. A detailed Capital Spending Plan is included at the back of this document. Project categories accounting for the largest percentage of capital spending in FY24 are the following, as shown in the graph below: Revenue Vehicles (34.1%); ART North/South (26.3%); Replacement Components for Revenue Vehicles (11.7%); and Operational Facilities (8.0%). Together, these categories account for 80.1% of spending. Other spending makes up the remainder (19.9%)



	\$M	%
Revenue Vehicles	43.7	34.1%
Service Vehicles	3.7	2.9%
Passenger Facilities	2.3	1.8%
Operational Facilities	10.3	8.0%
Administrative Facilities	1.6	1.2%
Maintenance Tools & Equipment	2.7	2.1%
Replacement Components for Revenue Vehicles	15.0	11.7%
Computer Hardware/Software	4.7	3.7%
ART N/S	33.8	26.3%
2nd O&M Facility	7.0	5.5%
ART EW	3.5	2.7%
Total	128.3	100.0%

A detailed listing of the specific projects that comprise each of the above line items appears in the Capital Spending Plan at the back of this document. FY24 capital spending accounts for 11.4% of the Five-Year Capital Plan total.

Budgeted revenue vehicles spending in FY24 totals \$43.7M and includes spending of \$33.9M for 43 CNG buses and \$4.6M for 15 paratransit vans. A total of \$28.2M of these purchases is being covered by various grant funds, with local funds making up the remaining \$15.4M.

Of the \$2.3M budgeted for passenger facility projects in FY24, the projects with the largest spending totals are Centro Plaza (\$0.8M), restroom upgrades (\$0.6M), bus stop improvements (\$0.3M) and Alamo Ranch Park & Ride (\$0.3M).

Of the \$4.7M budgeted for computer hardware/software projects in FY24, the projects with the largest spending totals are the mobility payment platform (\$1.9M), ERP system (\$0.8M), data center server upgrades (\$0.3M) and security (\$0.3M).

For the \$15.0M budgeted in the replacement components for revenue vehicles category in FY24, the largest projects are for farebox replacement (\$9.4M) and engines and transmissions (\$4.7M).

The ART North/South project also accounts for \$33.4M of capital spending budgeted in FY24. The spending is part of the KSAM project that also includes a 2nd operations and maintenance facility (\$7.0M), and the ART East/West line (\$3.5M).

Of the \$10.3M of operational facility project spending in FY24, the projects with the largest spending totals are VIAtrans improvements and equipment (\$5.1M), maintenance shop cooling (\$1.2M), and a gas detection system (\$0.65M). Remaining operational facility projects all have less than \$0.6M of spending in FY24.

Remaining spending programmed for FY24 includes: Administrative Facilities (\$1.6M), Service Vehicles (\$3.7M), and Maintenance Tools & Equipment (\$2.7M).

FIVE-YEAR CAPITAL SPENDING PLAN

Capital spending for funded projects in the five-year period 2024-2028 is projected to be \$1,122M. Keep San Antonio Moving (KSAM) projects – the ART N/S project, 2nd O&M Facility, ART E/W, and Mobility Hubs Capital – account for 70.3% of total spending. Revenue Vehicles and Revenue Vehicle Replacement Components together account for 21.5% of spending. All other categories account for the remaining 8.2% of spending.

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

	\$M	%
Revenue Vehicles	201.7	18.0%
Service Vehicles	8.5	0.8%
Passenger Facilities	44.6	4.0%
Operational Facilities	20.8	1.9%
Administrative Facilities	3.1	0.3%
Maintenance Tools & Equipment	2.8	0.2%
Replacement Components for Revenue Vehicles	39.0	3.5%
Computer Hardware/Software	12.5	1.1%
ART N/S	396.6	35.3%
2nd O&M Facility	139.9	12.5%
Support Capital/Facility Mobility Hub	9.6	0.9%
ART E/W	243.0	21.7%
Total	1,122.1	100.0%

Spending Plan Detail

The KSAM projects dominate the spending, as they key projects will be a significant focus for VIA in coming years. VIA is working to obtain New Starts funding for the ART North/South project and plans on pursuing TIFIA funding as well. In the five-year horizon, ART North/South accounts for \$396.6M (35.3%) of spending, the 2nd O&M Facility accounts for \$139.8M (12.5%) and ART East/West and Support Capital for Mobility Hubs spending together account for \$252.6M (22.5%).

The next largest spending category is Revenue Vehicles, which accounts for \$201.7M (18.0%) of total spending. This spending is for 172 CNG buses, 12 electric buses and 97 paratransit vans. Revenue Vehicle Replacement Components account for \$39.0M (3.5%) of spending, which is higher than normal due to farebox replacement.

The Passenger Facilities category accounts for \$44.5M (4.0%) of spending. Projects with the largest spending in that category include: Randolph Park & Ride (\$17.3M); Eastside Mobility Hub (\$9.2M); Centro Plaza (\$6.2M); and Bus Stop Improvements (\$3.6M). All other passenger facilities projects account for \$2.0M or less of spending.

Spending on Replacement Components for Revenue Vehicles is \$39.0M (3.5%) of the total 5-year budget. Spending primarily consists of engines and transmissions (\$28.8M) and farebox replacement (\$9.4M). Remaining projects are less than \$0.7M each.

The Computer Hardware and Software category accounts for \$12.5M (1.1%) of total capital spending. Projects with the largest spending amounts in FY24-28 are the Security (\$3.5M); Mobility Payment Platform (\$1.9M); Data Center Storage (\$1.5M); 10GB End Switch Upgrade (\$1.2M); and Cloud Migration (\$1.2M). The remaining spending is accounted for by various projects less than or equal to \$0.9M each.

The remaining capital spending line items each account for less than 3.1% of capital spending.

Spending Plan Changes

The change in spending plans can be highlighted by comparing last year's Five-Year Capital Plan (2023-2027), approved in September 2022, to the common period in the September 2023 Five-Year Capital Plan (2024-2028), adjusted to include 2023 forecasted spending and exclude 2028 spending:

	Spending Plan Sept 2023	Spending Plan Sept 2022	Variance	Variance Comments
TOTAL FY23-27				
Revenue Vehicles	121,569,150	118,685,000	2,884,150	Higher bus prices and changes to the spending plan.
Service Vehicles	11,166,881	5,580,540	5,586,341	Higher prices and modified spending plan. Largest items are: Randolph P&R; Centro Plaza;; Eastside Mobility Hub; remaining amount is due to various projects.
Passenger Facilities	60,972,842	46,120,025	14,852,817	Largest items are: VIAtrans additional improvements & equip; bus yard improvements; remaining amount is due to various projects.
Operational Facilities	24,108,589	11,228,143	12,880,446	Primarily Scobey office buildout and backup generators.
Administrative Facilities	3,065,942	12,722,697	(9,656,755)	Decrease in shop tools & equipment.
Maintenance Tools & Equipment	3,861,651	5,254,302	(1,392,651)	
Replacement Components for Revenue Vehicles	32,173,850	26,459,122	5,714,728	Primarily increased spending on engines & transmissions partially offset by reductions in hybrid bus components. Reduced spending on AVL hardware and fleet router upgrade.
Computer Hardware/Software	17,045,777	23,605,000	(6,559,223)	
KSAM	685,678,160	499,003,889	186,674,271	Increases in estimated costs for ART E/W and ART N/S.
Total	<u>959,642,842</u>	<u>748,658,718</u>	<u>210,984,124</u>	
Adjustment for FY22 Underspending			<u>(39,177,438)</u>	Timing difference only; funds not spent in FY22 rolled into FY23.
Adjusted Total			<u>171,806,686</u>	Net difference after adjusting for FY22 underspending.

As shown in the above summary, there is a \$210.9M increase in capital spending, of which \$39.1M is underspending in FY22 that was rolled into FY23. The adjusted spending increase is \$171.8M.

Projected KSAM spending is up \$186.6M, due to timing, cost increases, and finalizing project costs for the ART East/West project. The next largest increase is in the Passenger Facilities category, which is up \$14.8M due to spending on the Randolph Park & Ride, Centro Plaza, and Eastside Mobility Hub projects.

The above summary shows five-year totals; a Capital Project Comparison by Project Category and a Capital Spending Plan Comparison by Project are included at the back of this document, and both documents provide yearly totals.

Transportation Improvement Program

The Transportation Improvement Program (TIP) summary at the end of this document summarizes the capital spending plan and includes grant funds used for operations. Related capital project funding sources are also shown at the bottom of the document.

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.

Under the "Other Programs" heading of the Transportation Improvement Program schedule, three of the line items shown are considered "capitalized expenses" – Preventative Maintenance, Capital Cost of Contracting, and Paratransit Expenses. The 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.

Preventative 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 in the end 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 use expenses paid by the agency as the local match and do 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.

The remaining line item in the "Other Programs" section of the TIP is 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 their five-year plan to help pay for VIA's taxi programs.

A summary of funding sources for the capital plan is shown at the bottom of the TIP document. Funding for the \$1,122M of funded projects programmed in FY24-28 comes from grant funds (\$495.0M), TIFIA loans (\$87.0M), TxDOT grant funds (\$6.5M), bonds (\$146.9M), and cash/reserves (\$386.9M). For the grant funds amount shown, \$410.5M is to come from the FTA's New Starts Capital Investments Grant (GIG) program. VIA submitted a New Starts grant application in July 2021. The amount shown for bonds is to purchase buses and paratransit vans.

As shown in the TIP funding sources detail, along with New Starts funds, VIA has programmed other grant funds to help fund the slate of capital projects for FY24-28. Those grant funds include the FTA Section 5339 Bus and Bus Facilities grants, CMAQ funds (which includes FY23-27 MPO Call for Projects funds), VW settlement funds, Texas Clean Fleet program funds, No-Low grant funds, and miscellaneous carryover grant funds. The carryover grant funds line shown captures various grant funds already awarded but not yet used.

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VIA Metropolitan Transit
Five-Year Capital Plan (2024-2028)

VIA Metropolitan Transit
Five-Year Capital Spending Plan (FY24-28) and
FY23 Forecast (\$)

Proposed Spending Plan - September 2023								Total
Category	Proj No	2023	2024	2025	2026	2027	2028	2024-2028
Revenue Vehicles								
60' Primo Buses [19]	181100	-	-	24,710,000	-	-	-	24,710,000
40' Regular & Express Buses [9,29,24,82]	191101	5,040,000	24,380,000	-	-	22,370,000	79,100,000	125,850,000
Regular Buses Ordered [14]	211102	-	9,540,000	-	-	-	-	9,540,000
40' Regular Electric Buses [8,4]	181102	8,190,000	5,160,000	-	-	-	-	5,160,000
40' Primo Buses [4]	--	-	-	3,520,000	-	-	-	3,520,000
Paratransit Vans [15,41,41]	211101	-	4,600,000	-	-	13,930,000	14,410,000	32,940,000
MOD - Toyota Pilot	231103	129,150	-	-	-	-	-	-
Total Revenue Vehicles		13,359,150	43,680,000	28,230,000	-	36,300,000	93,510,000	201,720,000
Service Vehicles								
Non-Revenue Support Vehicles	181201	2,498,227	3,119,950	2,714,125	552,225	1,463,194	-	7,849,494
Non-Revenue Support Equipment	181202	174,380	644,780	-	-	-	-	644,780
Total Service Vehicles		2,672,607	3,764,730	2,714,125	552,225	1,463,194	-	8,494,274
Passenger Facilities								
Centro Plaza	161300	25,000	850,000	5,350,000	-	-	-	6,200,000
IH10 Park & Pool	161304	4,378,234	-	-	-	-	-	-
Alamo Ranch Park & Ride	161305	8,300,000	300,000	3,387,584	2,813,700	-	-	6,501,284
NE Mobility Hub (Naco Pass)	161308	1,273,757	-	-	-	-	-	-
Bus Stop Improvements (BSI)	161310	140,580	300,000	1,300,000	2,000,000	-	-	3,600,000
BSI Suburban Cities STPM \$2M	161312	940,000	-	-	-	-	-	-
Restroom Upgrades	231702	143,750	661,250	460,000	345,000	287,500	-	1,753,750
Randolph Park & Ride	161400	10,000	85,000	3,709,385	10,147,544	3,364,597	-	17,306,526
Eastside Mobility Hub	191301	1,208,962	151,000	4,438,750	4,601,250	-	-	9,191,000
Total Passenger Facilities		16,420,283	2,347,250	18,645,719	19,907,494	3,652,097	-	44,552,560
Operational Facilities								
Switch/Breaker/Transfer Gear	171600	75,000	351,671	-	-	-	-	351,671
Repairs - Vehicle Repair Pits	161604	208,460	-	-	-	-	-	-
Paratransit Facility	161615	114,462	-	-	-	-	-	-
Paratransit Facility Gym Equipment	221602	-	12,000	9,000	-	-	-	21,000
Office Furniture	161616	-	165,000	-	-	-	-	165,000
Diesel/Gasoline/Fresh Oil/Waste USTs	161618	2,297,846	-	-	-	-	-	-
Replace VMC Roof	191600	-	584,488	-	-	-	-	584,488
Waste Water Treatment Upgrade	191601	105,185	230,000	2,332,200	-	-	-	2,562,200
VMC Carpet Replacement	181604	-	361,622	-	-	-	-	361,622
Station Foreman Office Construction	New	-	150,000	-	-	-	-	150,000
Warehouse Material Handling Equip	181607	28,000	550,250	200,000	-	-	-	750,250
VIAtrans Improvements & Equip	231604	69,000	5,125,960	1,199,836	-	-	-	6,325,796
Paint Booth Renovation & Improvements	231602	88,000	-	-	-	-	-	-
Bus Yard Improvements & Upgrades	New	-	259,961	5,569,148	-	-	-	5,829,109
Maintenance Shop Spot Cooling	New	-	1,201,750	1,203,750	-	-	-	2,405,500
Training Classroom	231603	65,000	88,000	-	-	-	-	88,000
Maintenance Bldg Elevator	New	-	125,000	-	-	-	-	125,000
A/C Replacement	231605	89,000	500,000	-	-	-	-	500,000
Gas Detection Monitoring System	231600	99,000	650,000	-	-	-	-	650,000
Total Operational Facilities		3,238,954	10,355,702	10,513,934	-	-	-	20,869,636

VIA Metropolitan Transit
Five-Year Capital Spending Plan (FY24-28) and
FY23 Forecast (\$)

Proposed Spending Plan - September 2023								
Category	Proj No	2023	2024	2025	2026	2027	2028	Total 2024-2028
<u>Administrative Facilities</u>								
Fitness Center Buildout	161702	-	9,000	-	6,500	-	-	15,500
Operating Facilities Backup Generators	181700	10,000	1,421,400	1,454,042	-	-	-	2,875,442
Admin Bldg Patio Improvements	161703	-	165,000	-	-	-	-	165,000
Total Administrative Facilities		10,000	1,595,400	1,454,042	6,500	-	-	3,055,942
<u>Maintenance Tools & Equipment</u>								
Shop Tools and Equipment	161800	884,965	981,000	85,000	-	-	-	1,066,000
VTOC Material Handling Equip	New	-	97,350	-	-	-	-	97,350
Zonar Electronic Inspection System	--	-	1,617,201	-	-	-	-	1,617,201
Electric Bus Charging Equipment	221800	196,135	-	-	-	-	-	-
Total Maintenance Tools & Equip.		1,081,100	2,695,551	85,000	-	-	-	2,780,551
<u>Replace Components for Rev. Vehicles</u>								
Engines and Transmissions	161900	2,121,000	4,723,500	3,308,500	3,145,500	8,670,000	8,984,000	28,831,500
Hybrid Bus Major Components	171900	-	651,000	-	-	-	-	651,000
Electric Bus Major Components	181900	-	160,000	-	-	-	-	160,000
Farebox Replacement	211900	-	9,394,350	-	-	-	-	9,394,350
Total Replace Components for Rev. Veh.		2,121,000	14,928,850	3,308,500	3,145,500	8,670,000	8,984,000	39,036,850
<u>Technology & Innovation</u>								
10GB End Switch Network Upgrade	172100	100,709	150,000	750,000	-	100,000	150,000	1,150,000
Data Center Server and Storage Refresh	162105	-	325,000	250,000	100,000	750,000	100,000	1,525,000
ERP System	172102	4,529,153	854,546	-	-	-	-	854,546
Security (Cameras, Doors, Network, Storage)	162118	95,000	315,000	3,000,000	100,000	-	100,000	3,515,000
VDI Licenses & HW	172104	-	65,000	65,000	250,000	75,000	75,000	530,000
Cloud Migration & Build Out Svcs	172105	-	-	700,000	-	-	450,000	1,150,000
Wireless Network	162131	-	250,000	25,000	25,000	25,000	100,000	425,000
Fiber Build Out (Grand, GCS, VMC)	172106	-	175,000	225,000	-	-	85,000	485,000
Digital Signage/Kiosks	182100	75,000	75,000	75,000	75,000	75,000	75,000	375,000
Other Vehicle Hardware	212100	-	75,000	-	-	-	-	75,000
Admin Boardroom Audio/Video Refresh	202100	-	75,000	-	-	-	-	75,000
IT Security/Network Security	182101	85,000	181,000	-	-	-	-	181,000
Engineering Project Mgmt Software	192107	90,000	160,000	-	-	-	-	160,000
Police CAD/RMS App Repl	212101	100,369	-	-	-	-	-	-
VIA PD Radios	163100	-	75,000	-	-	-	-	75,000
Mobility Payment Platform	213105	571,000	1,929,000	-	-	-	-	1,929,000
Credit Card Readers	213104	-	30,000	-	-	-	-	30,000
Total Computer Hardware/Software		5,646,231	4,734,546	5,090,000	550,000	1,025,000	1,135,000	12,534,546
Total Capital Before KSAM		44,549,324	84,102,029	70,041,320	24,161,719	51,110,291	103,629,000	333,044,359
<u>KSAM</u>								
Advanced Rapid Transit N/S Corridor	213100	10,922,661	33,767,574	157,440,702	131,254,832	67,697,154	6,474,881	396,635,143
Advanced Rapid Transit E/W Corridor	214100	3,284,239	3,470,520	21,363,047	26,546,477	83,778,884	107,879,367	243,038,295
2nd O&M Facility	213101	-	7,000,000	27,366,151	78,429,686	27,058,242	-	139,854,079
Support Capital/Facility Mobility Hub	KSAM	-	-	-	3,094,836	3,203,155	3,315,266	9,613,257
Total KSAM		14,206,900	44,238,094	206,169,900	239,325,831	181,737,435	117,669,514	789,140,774
Total Capital		58,756,224	128,340,123	276,211,220	263,487,550	232,847,726	221,298,514	1,122,185,132

VIA Metropolitan Transit
Capital Spending Comparison: FY23-27
(Common 5-Year Period in 6-Year Spending Projections)
By Project Category (\$)

	Spending Plan <u>Sept 2023</u>	Spending Plan <u>Sept 2022</u>	<u>Variance</u>	<u>Variance Comments</u>
<u>TOTAL FY23-27</u>				
Revenue Vehicles	121,569,150	118,685,000	2,884,150	Higher bus prices and changes to the spending plan
Service Vehicles	11,166,881	5,580,540	5,586,341	Higher prices and modified spending plan
Passenger Facilities	60,972,842	46,120,025	14,852,817	Largest items are: Randolph P&R; Centro Plaza; Alamo Ranch P&R; Eastside Mobility Hub; remaining amount is due to various projects
Operational Facilities	24,108,589	11,228,143	12,880,446	Largest items are: VIAtrans additional improvements & equip; bus yard improvements; remaining amount is due to various projects
Administrative Facilities	3,065,942	12,722,697	(9,656,755)	Primarily Scobey office buildout and backup generators
Maintenance Tools & Equipment	3,861,651	5,254,302	(1,392,651)	Decrease in shop tools & equipment
Repl Components for Rev. Vehicles	32,173,850	26,459,122	5,714,728	Primarily increased spending on engines & transmissions partially offset by reductions in hybrid bus components
Computer Hardware/Software	17,045,777	23,605,000	(6,559,223)	Reduced spending on AVL hardware and fleet router upgrade
KSAM	685,678,160	499,003,889	186,674,271	Increases in estimated costs for ART E/W and ART N/S
Total	<u>959,642,842</u>	<u>748,658,718</u>	<u>210,984,124</u>	
Adjustment for FY22 Underspending			<u>(39,177,438)</u>	Timing difference only; funds not spent in FY22 rolled into FY23
Adjusted Total			<u>171,806,686</u>	Net difference after adjusting for FY22 underspending
<u>Fiscal Year 2023</u>				
Revenue Vehicles	13,359,150	36,125,000	(22,765,850)	Revised fleet purchase plan, spending deferred into FY24
Service Vehicles	2,672,607	2,571,594	101,013	Modified spending plan/timing
Passenger Facilities	16,420,283	30,282,300	(13,862,017)	Deferred spend on Randolph P&R and eastside mobility hub; reduced spend for Alamo Ranch purchase and Primo station screen walls
Operational Facilities	3,238,954	8,558,418	(5,319,465)	Deferred spend on waste water treatment upgrade and VMC roof replacement; reduced spend on Insp steam room renovations
Administrative Facilities	10,000	2,673,010	(2,663,010)	Decreased spend on backup generators and reduced spend on Scobey office buildout
Maintenance Tools & Equipment	1,081,100	2,089,461	(1,008,361)	Deferred spend on Zonar inspection system to FY24
Repl Components for Rev. Vehicles	2,121,000	13,936,955	(11,815,955)	Deferred spend on farebox replacement; engines & transmissions; and hybrid bus components
Computer Hardware/Software	5,646,231	16,060,000	(10,413,769)	Reduced spend on AVL hardware and fleet router upgrade; deferred spending on mobility payment platform and ERP
KSAM	14,206,900	20,524,396	(6,317,496)	Deferred spending
FY23 Total	<u>58,756,224</u>	<u>132,821,134</u>	<u>(74,064,910)</u>	
<u>Fiscal Year 2024</u>				
Revenue Vehicles	43,680,000	-	43,680,000	Revised fleet purchase plan, increased vehicle costs, increased regular bus spending
Service Vehicles	3,764,730	739,664	3,025,066	Modified spending plan/timing
Passenger Facilities	2,347,250	11,295,725	(8,948,475)	Deferred spend on Randolph P&R, Alamo Ranch P&R, and on eastside mobility hub
Operational Facilities	10,355,702	2,669,725	7,685,977	Increased spend on VIAtrans improvements & equip and gas detection equipment
Administrative Facilities	1,595,400	7,812,265	(6,216,865)	Reduced spending on backup generators and on the Scobey office buildout
Maintenance Tools & Equipment	2,695,551	3,004,341	(308,790)	Decrease in spend on shop tools & equipment mostly offset by Zonar purchase deferred from FY23
Repl Components for Rev. Vehicles	14,928,850	5,618,525	9,310,325	Largest item is farebox replacement spending deferred from FY23
Computer Hardware/Software	4,734,546	1,420,000	3,314,546	Largest items are spending on ERP and mobility payment platform deferred from FY23
KSAM	44,238,094	34,650,314	9,587,780	Revised spending plan resulting in increases in ART N/S costs
FY24 Total	<u>128,340,123</u>	<u>67,210,559</u>	<u>61,129,564</u>	
<u>Fiscal Year 2025</u>				
Revenue Vehicles	28,230,000	25,150,000	3,080,000	Revised fleet purchase plan, increased spending on Primo buses offset by decreased Paratransit spending
Service Vehicles	2,714,125	804,934	1,909,191	Modified spending plan and increase in support vehicle purchases
Passenger Facilities	18,645,719	525,000	18,120,719	Increased spending on Centro Plaza; eastside mobility hub; Alamo Ranch P&R and Randolph P&R
Operational Facilities	10,513,934	-	10,513,934	Spending on bus yard improvements, waste water treatment, maintenance shop cooling and VIAtrans improvements & equip.
Administrative Facilities	1,454,042	2,237,422	(783,380)	Reduced spend on Scobey office buildout
Maintenance Tools & Equipment	85,000	53,500	31,500	Shop tools & equipment spending
Repl Components for Rev. Vehicles	3,308,500	3,758,142	(449,642)	Decrease in hybrid bus components
Computer Hardware/Software	5,090,000	3,605,000	1,485,000	Increase in cloud migration and end switch network upgrade
KSAM	206,169,900	152,953,615	53,216,285	Increases in ART N/S and ART E/W spending
FY25 Total	<u>276,211,220</u>	<u>189,087,613</u>	<u>87,123,607</u>	

VIA Metropolitan Transit
Capital Spending Comparison: FY23-27
(Common 5-Year Period in 6-Year Spending Projections)
By Project Category (\$)

	Spending Plan <u>Sept 2023</u>	Spending Plan <u>Sept 2022</u>	<u>Variance</u>	<u>Variance Comments</u>
<u>Fiscal Year 2026</u>				
Revenue Vehicles	-	11,770,000	(11,770,000)	Reduced spending on paratransit vans
Service Vehicles	552,225	659,949	(107,724)	Reduced spending on support vehicles
Passenger Facilities	19,907,494	702,000	19,205,494	Increased spending on Randolph P&R; eastside mobility hub; Alamo Ranch P&R and bus stop improvements
Operational Facilities	-	-	-	No change
Administrative Facilities	6,500	-	6,500	Fitness center buildout
Maintenance Tools & Equipment	-	53,500	(53,500)	Slight reduction in shop tools and equipment
Repl Components for Rev. Vehicles	3,145,500	3,145,500	-	No change
Computer Hardware/Software	550,000	1,210,000	(660,000)	Decrease in cloud migration
KSAM	<u>239,325,831</u>	<u>224,471,746</u>	<u>14,854,085</u>	Increases in ART E/W and ART N/S spending
FY26 Total	<u>263,487,550</u>	<u>242,012,695</u>	<u>21,474,855</u>	
<u>Fiscal Year 2027</u>				
Revenue Vehicles	36,300,000	45,640,000	(9,340,000)	Decreased spending on Primo buses and paratransit vans partially offset by increased spending on regular buses.
Service Vehicles	1,463,194	804,399	658,795	Increased spend on support vehicles
Passenger Facilities	3,652,097	3,315,000	337,097	Increased spend on Randolph P&R offset by decreased spend on mobility hubs
Operational Facilities	-	-	-	No change
Administrative Facilities	-	-	-	No change
Maintenance Tools & Equipment	-	53,500	(53,500)	Slight reduction in shop tools and equipment
Repl Components for Rev. Vehicles	8,670,000	-	8,670,000	Increase in engines and transmissions
Computer Hardware/Software	1,025,000	1,310,000	(285,000)	Mainly reduction in security and wireless network upgrades
KSAM	<u>181,737,435</u>	<u>66,403,818</u>	<u>115,333,617</u>	Increases in ART E/W costs and changes in 2nd O&M facility project timing
FY27 Total	<u>232,847,726</u>	<u>117,526,717</u>	<u>115,321,009</u>	

**VIA Metropolitan Transit
Transportation Improvement Program
2024-2028 Projects (\$)**

CAPITAL PROJECTS SPENDING:

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>Total</u>
Revenue Vehicles	\$ 43,680,000	\$ 28,230,000	\$ -	\$ 36,300,000	\$ 93,510,000	\$ 201,720,000
Service Vehicles	3,764,730	2,714,125	552,225	1,463,194	-	8,494,274
Passenger Facilities	2,347,250	18,645,719	19,907,494	3,652,097	-	44,552,560
Operational Facilities	10,355,702	10,513,934	-	-	-	20,869,636
Administrative Facilities	1,595,400	1,454,042	6,500	-	-	3,055,942
Maintenance Tools & Equipment	2,695,551	85,000	-	-	-	2,780,551
Replacement Components for Rev Vehicles	14,928,850	3,308,500	3,145,500	8,670,000	8,984,000	39,036,850
Computer Hardware/Software	4,734,546	5,090,000	550,000	1,025,000	1,135,000	12,534,546
Keep San Antonio Moving (KSAM)	44,238,094	206,169,900	239,325,831	181,737,435	117,669,514	789,140,774
TIP Capital Projects	<u>128,340,123</u>	<u>276,211,220</u>	<u>263,487,550</u>	<u>232,847,726</u>	<u>221,298,514</u>	<u>1,122,185,132</u>

Other Programs (a):

Section 5310 (Elderly & Disabled)	1,000,000	900,000	1,100,000	1,000,000	1,200,000	5,200,000
Preventative Maintenance	40,926,333	42,154,123	43,418,746	44,721,309	45,453,076	216,673,586
Capital Costs of Contracting	10,138,342	10,726,353	11,531,041	12,166,791	11,970,626	56,533,153
Paratransit Expenses	11,332,500	11,559,250	11,790,500	12,026,250	12,266,750	58,975,250

Total TIP Projects 191,737,298 341,550,945 331,327,837 302,762,076 292,188,966 1,459,567,122

CAPITAL PROJECTS FUNDING SOURCES:

Sources:

MTA Contractual Obligation Bonds	-	17,151,992	-	36,300,000	93,510,000	146,961,992
TxDOT Grant Funds	-	2,030,059	4,466,486	-	-	6,496,545
Section 5307/5340 Grant	-	-	-	-	-	-
Section 5339b Grant	3,187,200	-	25,000,000	-	-	28,187,200
Section 5339 Grant	3,953,000	-	-	-	-	3,953,000
MPO FY23-27 Call for Projects	19,564,336	11,078,008	-	-	-	30,642,344
CMAQ Funds - Capital	5,493,334	-	-	-	-	5,493,334
TIFIA Loan ART N/S	-	35,500,000	24,011,375	27,250,000	-	86,761,375
TIFIA Loan 2nd Maint Facility	-	-	-	-	-	-
CIG Grant (c)	-	108,134,900	100,000,000	135,055,144	67,357,990	410,548,034
VIA Cash/Capital (b)	84,567,361	97,699,058	110,009,689	34,242,582	60,430,524	386,949,213
Carryover Grant Funds for Pre-'24 Projects	11,574,892	4,617,203	-	-	-	16,192,095
Total Capital Projects Funding	<u>128,340,123</u>	<u>276,211,220</u>	<u>263,487,550</u>	<u>232,847,726</u>	<u>221,298,514</u>	<u>1,122,185,132</u>

Subtotals by Source:

Grant Funds	43,772,762	123,830,111	125,000,000	135,055,144	67,357,990	495,016,007
TxDOT Grant Funds	-	2,030,059	4,466,486	-	-	6,496,545
Bonds	-	17,151,992	-	36,300,000	93,510,000	146,961,992
TIFIA Loans	-	35,500,000	24,011,375	27,250,000	-	86,761,375
VIA Cash/Capital (b)	84,567,361	97,699,058	110,009,689	34,242,582	60,430,524	386,949,213
Total	<u>128,340,123</u>	<u>276,211,220</u>	<u>263,487,550</u>	<u>232,847,726</u>	<u>221,298,514</u>	<u>1,122,185,132</u>

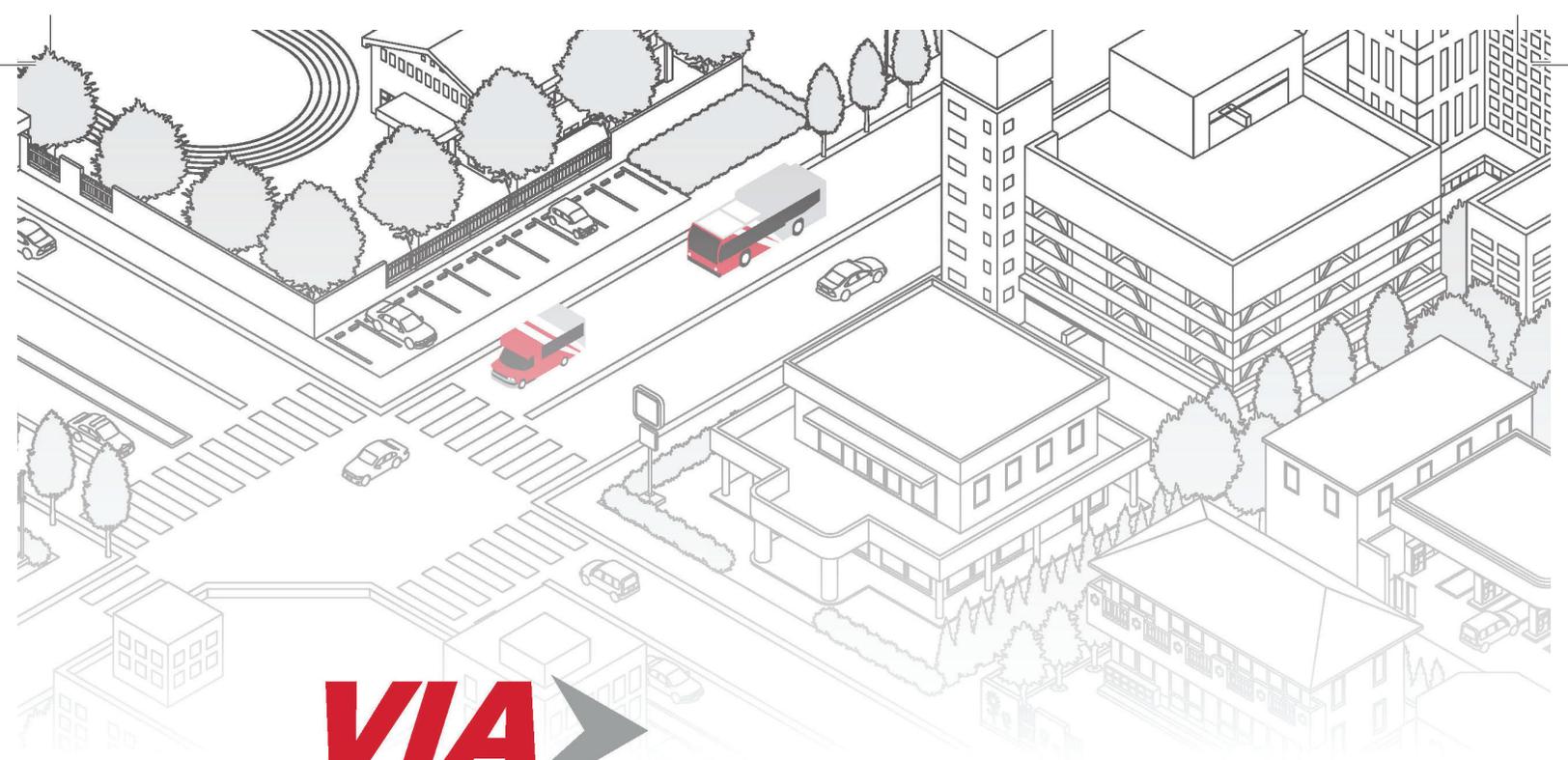
Detail of Section 5307/5340 Total:

Section 5307/5340 Grant - Federal Share	49,917,740	51,551,780	53,392,230	55,131,480	55,752,362	265,745,592
Section 5307/5340 Grant - Local Share	12,479,435	12,887,945	13,348,058	13,782,870	13,938,091	66,436,398
Total 5307/5340 Eligible Cost	<u>62,397,175</u>	<u>64,439,725</u>	<u>66,740,288</u>	<u>68,914,350</u>	<u>69,690,453</u>	<u>332,181,990</u>

(a) Funding for these operating items is as follows: Section 5310, 50% federal / 50% local, other items listed, 80% federal / 20% local.

(b) This line captures all remaining costs that need to be funded by VIA.

(c) CIG amount does not include financing costs.



APPENDICES

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September 26, 2023

TO: VIA Board of Trustees
FROM: Steve Lange, Vice President Fiscal Management/CFO
THROUGH: Jeffrey C. Arndt, President and CEO
RE: Proposed FY24 Operating Budget

PURPOSE:

To present the recommended Fiscal Year 2024 Operating Budget for adoption by the Board.

BACKGROUND:

The FY24 budget process began in March 2023 with the preliminary formulation of the Five-Year Capital Plan. In April 2023, a preliminary hours and miles service plan was developed, and in May through July 2023, the FY24 Operating Budget was developed.

Plan elements evaluated in building the budget include: the Board's strategic priorities, including KSAM; service levels; customer service improvements; capital requirements; available grant funding and other funding sources, including debt; operating expenses; and cash reserve requirements.

VIA's proposed FY24 Operating Budget is \$262,531,938. The proposed FY24 Operating Budget was reviewed with the Board at a Budget Workshop on August 8, 2023, and subsequent briefings were made available to Board members.

A public hearing to present the proposed FY24 Operating Budget was held on Monday, September 18, 2023 at 6 p.m. at the VIA Metro Center Board Room. There were 6 attendees, and 3 citizens provided comments at the meeting. Four additional comments were also received – 2 written and 2 online. Comments received related to: improving bus stops, facilities, and infrastructure, especially on the west side of San Antonio; improving VIA's available resources for the disability community (video relay services, foreign language services, interpretation services, etc.); and, improving marketing for child discounts and high school student fares and discounts.

The Budget Notice for the public hearing was published on September 4th and 11th in English and also published on September 6th in Spanish. A dedicated webpage was also launched in September (viainfo.net/fy24budget) and has had 129 views as of September 19. 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 September 1, 2023.

The Budget Public Hearing notice was also provided via social media channels, Facebook (1,427 impressions), X/Twitter (603 impressions) and Instagram (573 impressions).

ANALYSIS:

Key budget goals include recovering and growing ridership, advancing the KSAM Plan, building strategic partnerships, and investing in staff development. VIA will be pursuing a robust program of strategic investments including KSAM and other projects/initiatives, as reflected in the budget book reviewed with the Board in August. These investments will serve to significantly improve the transit system in San Antonio.

The proposed FY24 Operating Budget is \$262,531,938, down \$11,936,195 (4.3%) from the FY23 Forecast of \$274,468,133. The FY24 Operating budget includes the following budget revisions presented to the Board on September 19, 2023:

<u>Budget Revisions</u>	<u>\$M</u>
Reclass vacant position to a VP of Engineering & Design	0.0
Add (1) Chief Administration Officer role	0.2
Add funding for an Organizational Structure Review	0.5
Increase turnover target to 6%	(0.7)
Total Revisions	0.0

Overall, there are \$35.7M of savings in the FY24 budget, partially offset by \$23.7M of increases, resulting in a net decrease of approximately \$12M, as summarized below:

<u>Description</u>	<u>\$M</u>	<u>Explanation</u>
FY23 Forecast	274.5	
Reconciliation to FY24 Budget:		
<u>Savings</u>		
Other Post-Employment Benefits (OPEB)	(23.7)	Reflects impact of a plan design change (move to Medicare Advantage Plan)
Silver Line - ART E/W	(7.3)	FY23 forecast included higher contingency spending
Fuel savings	(4.7)	Mainly lower CNG prices
Total savings	(35.7)	
<u>Increases</u>		
Pension	6.1	Assumption changes and lower investment returns
KSAM - miscellaneous	3.6	Mainly spending relating to the 2nd O&M facility
Net wage increase	2.8	Reflects a 3% increase
Timing of operating projects	2.0	Mainly NaviLens wayfinding project (\$1.8M)
VIAcare	1.8	Reflects higher claims
Rate increases	1.4	Rate increases on various contracts
Inflation costs	1.1	Increases on items such as materials and supplies
Training & meetings	0.9	Mainly Increased training
Service increases	0.7	Generally modest service increases; line service is up 2.7%
Green Line - ART N/S	0.3	Mainly due to station-area planning
Net of all other	3.0	Net of all other items
Total increases	23.7	
Total Net Change	(12.0)	
FY24 Budget	262.5	

Year-end reserves are fully funded, with the Stabilization Fund and Working Capital funded at 60 days each.

RECOMMENDATION:

Approve the proposed FY24 Operating Budget.

FINANCE/BUDGET IMPACT:

The proposed FY24 Operating Budget is \$262,531,938.

BUSINESS DIVERSITY:

Not applicable.

ACTION REQUESTED:

Recommendation to approve the proposed FY24 Operating Budget.

Attachments: Resolution
FY24 Proposed Operating Budget PowerPoint



RESOLUTION: 9-26-23-08

SUBJECT: FISCAL MANAGEMENT – Adoption of the Fiscal Year 2024 MTA and ATD Operating Budgets

RESOLVED, that the October 1, 2023 – September 30, 2024 Budget as presented below be adopted by the VIA Metropolitan Transit Board of Trustees.

Operating Expenses by Cost Center (Excluding Depreciation)	MTA FY24 Budget	ATD FY24 Budget	Combined FY24 Budget
Line	\$ 154,117,031	\$ 42,736,741	\$ 196,853,772
Robert Thompson	374,763	-	374,763
Special Events	350,010	-	350,010
Promotional Service	4,465	-	4,465
VIAtrans: DO	29,518,679	-	29,518,679
VIAtrans: PT	15,521,061	-	15,521,061
VIA Link	715,101	-	715,101
Vanpool	-	993,000	993,000
Real Estate Development	4,985	-	4,985
Leases	106,209	-	106,209
Business Development and Planning	14,839,893	3,250,000	18,089,893
Total Operating Expenses (less Amort. Exp)	\$ 215,552,197	\$ 46,979,741	\$ 262,531,938

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 VIA Metropolitan Transit Board of Trustees on September 26, 2023.


 Athalie Malone, Secretary



September 26, 2023

TO: ATD Board of Trustees
FROM: Steve Lange, Vice President Fiscal Management/CFO
THROUGH: Jeffrey C. Arndt, President and CEO
RE: Proposed FY24 Operating Budget

PURPOSE:

To present the recommended Fiscal Year 2024 Operating Budget for adoption by the Board.

BACKGROUND:

The FY24 budget process began in March 2023 with the preliminary formulation of the Five-Year Capital Plan. In April 2023, a preliminary hours and miles service plan was developed, and in May through July 2023, the FY24 Operating Budget was developed.

Plan elements evaluated in building the budget include: the Board's strategic priorities, including KSAM; service levels; customer service improvements; capital requirements; available grant funding and other funding sources, including debt; operating expenses; and cash reserve requirements.

VIA's proposed FY24 Operating Budget is \$262,531,938. The proposed FY24 Operating Budget was reviewed with the Board at a Budget Workshop on August 8, 2023, and subsequent briefings were made available to Board members.

A public hearing to present the proposed FY24 Operating Budget was held on Monday, September 18, 2023 at 6 p.m. at the VIA Metro Center Board Room. There were 6 attendees, and 3 citizens provided comments at the meeting. Four additional comments were also received – 2 written and 2 online. Comments received related to: improving bus stops, facilities, and infrastructure, especially on the west side of San Antonio; improving VIA's available resources for the disability community (video relay services, foreign language services, interpretation services, etc.); and, improving marketing for child discounts and high school student fares and discounts.

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The Budget Public Hearing notice was also provided via social media channels, Facebook (1,427 impressions), X/Twitter (603 impressions) and Instagram (573 impressions).

ANALYSIS:

Key budget goals include recovering and growing ridership, advancing the KSAM Plan, building

strategic partnerships, and investing in staff development. VIA will be pursuing a robust program of strategic investments including KSAM and other projects/initiatives, as reflected in the budget book reviewed with the Board in August. These investments will serve to significantly improve the transit system in San Antonio.

The proposed FY24 Operating Budget is \$262,531,938, down \$11,936,195 (4.3%) from the FY23 Forecast of \$274,468,133. The FY24 Operating budget includes the following budget revisions presented to the Board on September 19, 2023:

<u>Budget Revisions</u>	<u>\$M</u>
Reclass vacant position to a VP of Engineering & Design	0.0
Add (1) Chief Administration Officer role	0.2
Add funding for an Organizational Structure Review	0.5
Increase turnover target to 6%	<u>(0.7)</u>
Total Revisions	<u>0.0</u>

Overall, there are \$35.7M of savings in the FY24 budget, partially offset by \$23.7M of increases, resulting in a net decrease of approximately \$12M, as summarized below:

<u>Description</u>	<u>\$M</u>	<u>Explanation</u>
FY23 Forecast	274.5	
Reconciliation to FY24 Budget:		
<u>Savings</u>		
Other Post-Employment Benefits (OPEB)	(23.7)	Reflects impact of a plan design change (move to Medicare Advantage Plan)
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<u>Increases</u>		
Pension	6.1	Assumption changes and lower investment returns
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Net of all other	<u>3.0</u>	Net of all other items
Total increases	23.7	
Total Net Change	(12.0)	
FY24 Budget	<u>262.5</u>	

Year-end reserves are fully funded, with the Stabilization Fund and Working Capital funded at 60 days each.

RECOMMENDATION:

Approve the proposed FY24 Operating Budget.

FINANCE/BUDGET IMPACT:

The proposed FY24 Operating Budget is \$262,531,938.

BUSINESS DIVERSITY:

Not applicable.

ACTION REQUESTED:

Forward to the ATD Board of Trustees with a recommendation to approve the proposed FY24 Operating Budget.

Attachments: Resolution
FY24 Proposed Operating Budget PowerPoint



RESOLUTION: 9-26-23-01

SUBJECT: FISCAL MANAGEMENT – Adoption of the 2023-2024 MTA and ATD Operating Budgets

RESOLVED, that the October 1, 2023 – September 30, 2024 Budget as presented below be adopted by the Advanced Transportation District Board of Trustees.

Operating Expenses by Cost Center (Excluding Depreciation)	MTA FY24 Budget	ATD FY24 Budget	Combined FY24 Budget
Line	\$ 154,117,031	\$ 42,736,741	\$ 196,853,772
Robert Thompson	374,763	-	374,763
Special Events	350,010	-	350,010
Promotional Service	4,465	-	4,465
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VIA Link	715,101	-	715,101
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Real Estate Development	4,985	-	4,985
Leases	106,209	-	106,209
Business Development and Planning	14,839,893	3,250,000	18,089,893
Total Operating Expenses (less Amort. Exp)	\$ 215,552,197	\$ 46,979,741	\$ 262,531,938

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 Advanced Transportation District Board of Trustees on September 26, 2023.

Athalie Malone, Secretary



September 26, 2023

TO: VIA Board of Trustees

FROM: Steve Lange, Vice President Fiscal Management/CFO

THROUGH: Jeffrey C. Arndt, President and CEO

RE: FY24-28 Capital Program, Related Transportation Improvement Program Revisions, and FY24 Intangible Assets Spending Plan (GASB 87 and 96)

PURPOSE:

To request approval of VIA's FY24-28 Capital Program, related revisions to the Transportation Improvement Program (TIP), and the FY24 Intangible Assets Spending Plan.

BACKGROUND:

2024-2028 Capital Projects Plan – VIA develops a Five-Year Capital Projects 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) TIP and the State of Texas's TIP. The proposed Five-Year Capital Program, along with the proposed FY24 operating budget, were reviewed with the Board at a Budget Workshop on August 8, 2023. Subsequent briefings were also made available to the Board members.

Current TIP – In order for VIA to apply for the FY24 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 FY23 through FY26. The next TIP will cover FY25 through FY28, and that will likely be submitted by the MPO in FY24. The MPO's TIP is updated every two years and amended quarterly. VIA will submit TIP revisions to the MPO to reflect figures in the current Five-Year Spending Plan.

Intangible Assets – FY24 is the first year in which VIA's budget reflects the two new Governmental Accounting Standards Board (GASB) statements covering leases (Statement No. 87) and Subscription-Based Information Technology Arrangements (SBITAs – Statement No 96). Under these new standards, intangible assets are recorded at the present value of future payments under the related contracts. The payments do not hit operating expenses (instead, they reduce the liability associated with the intangible asset). The cash outflows appear under the capital section of the Statement of Cash Flows. Since they are a component of capital-related outflows, and are not in the operating expense budget, the intangible assets spending plan is being included here to complete the spending picture for FY24. Total operating and capital spending includes operating expenditures, expenditures for capital projects, and expenditures associated with intangible assets.

ANALYSIS:

Five-Year Capital Projects Plan

VIA's Five-Year Capital Spending Plan for FY24-28 is attached. This document shows all the projects that comprise the programmed \$1,122,185,132 capital spending total for FY24-28. The capital spending total for FY24 is \$128,340,123. Other attachments include: VIA's updated TIP; a capital spending plan comparison by project category which provides explanations of spending plan changes compared to the prior plan; a capital spending plan comparison by project that shows changes compared to the prior plan; and a FY24 intangible assets spending plan which summarizes payments associated with intangible assets covered under GASB 87 and 96.

FY24 Intangible Assets Spending Plan

In addition to the capital spending plan for asset purchases, VIA's FY24 budget includes \$20,175,867 of payments associated with intangible assets covered under the new 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 \$19,492,732 in FY24, and payments associated with intangible SBITA assets are budgeted at \$683,135. See attached summary for details.

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.

RECOMMENDATION:

Staff recommends approval of VIA's FY24-28 Capital Program, related revisions to the Transportation Improvement Program, and the FY24 Intangible Assets Spending Plan.

FINANCE/BUDGET IMPACT:

Total FY24 budgeted capital projects spending is \$128,340,123 and five-year (FY24-28) spending is \$1,122,185,132. The FY24 intangible assets spending plan is \$20,175,867.

BUSINESS DIVERSITY:

Not applicable.

ACTION REQUESTED:

Board approval of the Five-Year Capital Program for FY24-28, the revised Transportation Improvement Program, and the FY24 intangible assets spending plan.

Attachments: Resolution
Five-Year Capital Spending Plan
Capital Spending Plan Comparison by Project Category
Capital Spending Plan Comparison by Project
Transportation Improvement Program
FY24 Intangible Assets Spending Plan



RESOLUTION: 9-26-23-09

SUBJECT: FISCAL MANAGEMENT – FY24-28 Capital Projects Plan, Related Transportation Improvement Program Revisions, and FY24 Intangible Assets Spending Plan

WHEREAS, the VIA Metropolitan Transit President/CEO has been directed to review, reassess and update the scope, content, and cost of projects contained in the Five-Year Plan and TIP as needed; and;

WHEREAS, the Proposed Five-Year Capital Projects Plan for FY24-28 needs to be adopted by VIA’s Board so that the TIP can be updated; and;

WHEREAS, it has been determined that the TIP needs to be revised to reflect current transit needs and estimated costs and that the proposed changes are required in order to obtain funding for the projects to be submitted for grant funding for FY24; and;

WHEREAS, VIA is now budgeting in accordance with recently implemented new GASB statements – Statement 87 (Leases) and Statement 96 (Subscription-Based Information Technology Arrangements) – and under those statements, payments associated with underlying intangible assets are considered as capital financing activities, and are therefore being included in this capital budgeting plan document;

NOW THEREFORE, BE IT RESOLVED, that the VIA Board of Trustees adopts the FY24-28 Capital Projects Plan, approves the related revisions to the TIP, and adopts the FY24 Intangible Assets Spending Plan. The FY24-28 Capital Projects Plan and FY24 Intangible Assets Spending Plan are included as VIA documents 9-26-23-01D and 9-26-23-02D, respectively.

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, VIA Metropolitan Transit, on September 26, 2023.


Athalie Malone, Secretary

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 wheel chair accessible, and that alternative transportation be provided to customers unable to access the transit system.
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.
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.

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 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.
Charter Service	Service provided to private providers that do not have a fleet large enough to provide service to conventions or other meetings.
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.
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.
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 similar to 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.
Fiscal Year (FY)	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 position 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 of .5 of a full-time position.
Fund Balance	The excess amount of assets over 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.

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.
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.
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 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.

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.
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.

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 in governmental accounting, is a business-like fund of a state or local government. Examples of proprietary funds include enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit (or to other governmental units) on a cost-reimbursement basis.
Purchased Paratransit Service	The cost of providing door-to-door service to certified participants in the paratransit program by a private provider of transit service under contract to the transit agency.
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.
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 and charter 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 and charter services.
Warranty & Credits	Reimbursement for repairs covered by manufacturers' warranty agreements.
Working Capital	Represents assets designated to provide VIA with sufficient operating funds to pay its day-to-day operational obligations.