

Board of Directors Meeting Agenda

January 05, 2026

12:00 PM

VRT Board Room – 700 NE 2nd Street – Meridian, Idaho

This is an in-person meeting.

If you are unable participate in the meeting in-person,
you may join via MSTEams at https://ridevrt.org/VRTBoard_Jan26
or by dialing in at **323-484-8960** Conference ID: **422 263 389#**

I. Calling of the Roll

II. Agenda Additions/Changes

III. Consent Agenda

Items on the Consent Agenda are Action Items will be enacted by one motion. There will be no separate discussion on these items unless a VRT Board Member requests the item be removed from the Consent Agenda and placed under Action Items.

A. ACTION: Minutes of the October 6, 2025 Board of Directors Meeting

Pages 4-6 | Deborah Johnson

The Board of Directors is asked to consider approval of the minutes from the October 6, 2025 meeting.

B. ACTION: Minutes of the November 3 and December 1, 2025 Board Meetings

Pages 7-12 | Deborah Johnson

The Executive Board is asked to approve the minutes of the December 1, 2025 meeting. The Board of Directors is asked to acknowledge the minutes of the November 3, 2025 and December 1, 2025 Executive Board meeting.

C. ACTION: FY25 Performance Reports

Pages 13-22 | Leslie Pedrosa

Staff requests the Board of Directors accept the second, third, and fourth quarter performance reports. The Executive Board recommended approval of the second and third quarter performance reports on November 3, 2025.

D. ACTION: GILLIG Bus Purchase

Pages 23-26 | Leslie Pedrosa

*Staff requests the Board of Directors approve **Resolution VBD26-007** and delegate authority to the CEO to finalize and execute an agreement with GILLIG. The purchase will be for up to eight (8) replacement buses, not to exceed \$6,250,000.*

E. ACTION: Transit Asset Management (TAM) Group Plan Exhibit Update

Pages 27-31 | Leslie Pedrosa

Staff requests the Board of Directors approve **Resolution VBD26-008** and the updated exhibit to the TAM Group Plan.

F. ACTION: Finance Policy Updates

Pages 32–81 | Jason Jedry

Staff is requesting Board approval of updates to five existing finance policies. The proposed changes are primarily administrative and clarifying in nature, intended to align policies with current organizational structure, regulatory guidance, and standard VRT policy formatting. One policy includes a targeted refinement to financial reporting practices to better focus variance explanations on items that are financially and operationally meaningful.

G. ACTION: Written Information Security Program (WISP) Policy

Pages 82–85 Brad Alvaro

The Board of Directors is asked to consider approval of Resolution VBD26-010 Written Information Security Program (WISP) Policy 1.15.01

IV. Public Comments (Comments will be limited to no more than three (3) minutes).

V. Public Hearing

A. ACTION: FY2026 Budget Amendment

Pages 86–91 | Jason Jedry/Elaine Clegg

*Staff will present the FY2026 budget amendment, the board will then open the public hearing on the amendment. Following the public hearing, the VRT Board will consider approval of **RESOLUTION VBD26-009** to approve the FY2026 budget amendment presented.*

B. ACTION: PUBLIC HEARING - FY2026 Budget Amendment

Pages 92–95 | Jason Jedry/Elaine Clegg

Prior to the public hearing, VRT staff will present the amended FY2026 Operating and Capital budgets. The VRT chair will then conduct a public hearing and take formal comments on the FY2026 budget amendment #1.

VI. Action Items

A. ACTION: Executive Board Elections 2026

Pages 96–97 | Elaine Clegg

The VRT Board of Directors will hold an election to consider confirming the succession of officers and filling open positions on the executive board of 2026.

B. ACTION: Transit Development Plan (TDP) 2026-2030 Adoption

Pages 98–183 | Kyle Street

The Board of Directors is asked to considered approval of Resolution VBD26-011 Transit Development Plan (TDP) 2026 - 2030.

C. ACTION: Canyon County Vanpool Program Authority Delegation

Pages 184–187 | Stephen Hunt

Staff requests Board of Directors consider approval of Resolution VBD26-012 delegating authority to the Executive Board of Directors to approve a contract for vanpool services in Canyon County with the successful offeror.

D. ACTION: Web Content Accessibility Policy 1.05.01

Pages 188–196 | Melody Roper

The Board of Directors is asked to consider approval of Resolution VBD26-003 Web Content and Accessibility Policy 1.05.01 in accordance with the Americans with Disabilities Act (ADA) Title II as recommended by the Executive Board at their December 1, 2025, meeting.

E. ACTION: Legislative Update and Discussion

Pages 197–202 | Elaine Clegg

Staff requests the Board of Directors approve the draft legislation for Valley Regional Transit (VRT) to address our funding challenges and empower the Chief Executive Officer to share this draft legislation with legislators and others for discussion and consideration.

VII. Information Items

A. INFORMATION: City of Boise Youth Bus Pass Program

Pages 203–204 | Jason Rose

This is an information item. This memo provides an overview of the City of Boise Youth Bus Pass Program, which will provide free bus passes to youth 18 and under in the City of Boise during the summers of 2026 and 2027.

B. INFORMATION: FY2026 Procurement Calendar

Page 205 | Jason Jedry

The most recent procurement calendar was included in the packet for your information.

VIII. Executive Session

The VRT Board may convene into Executive Session at this time Pursuant to Idaho Code 74-206, identifying one or more of the specific paragraphs (a) Personnel Hiring, (b) Personnel Issues, (c) Land Aquisition, (d) Records Exempt from Public Disclosure, (e) Trade Negotiations, (f) Pending/Probably Litigation, (i) Insurance Claims, (j) Labor Contract, I.C. 74-206(1). An action by the VRT Board may follow the Executive Session.

IX. Department/Staff Reports

A. INFORMATION: Department/Staff Reports

Pages 206–217 | Staff

The most current department/staff reports have been included in the packet for information. Board members are encouraged to read them as they contain valuable information not presented elsewhere.

X. Adjournment

Agenda order is subject to change.

Next VRT Board of Directors Meeting:

April 7, 2026

VRT Boardroom

700 NE 2nd Street

Meridian, ID 83642

Mission Statement: Valley Regional Transit’s mission is to leverage, develop, provide, and manage transportation resources and to coordinate the effective and efficient delivery of comprehensive transportation choices to the region’s citizens. (ValleyConnect 2.0 Plan approved 04/02/18)

Any accommodations needed for effective communication, such as language interpretation or auxiliary aids, should be made no later than three working days before the scheduled meeting. Please contact Jason Rose, Communications Director at jrose@rideVRT.org or by calling 208-258-2739.

Board of Directors Meeting Minutes

October 06, 2025

12:00 PM

VRT Board Room – 700 NE 2nd Street – Meridian, Idaho and online

MEMBERS ATTENDING	MEMBERS ABSENT	OTHERS PRESENT
Jason Brinkman, ITD	Ryan Davidson, Ada County Comm	Brad Alvaro, VRT
Bre Brush, City of Boise	Dave Hershey, City of Star	Elaine Clegg, VRT
Tom Dayley, Ada County Commission	Rob Fisher, City of Greenleaf	Paula Cromie, VRT
John Evans, City of Garden City	Jeff Flynn, CWI	Kate Dahl, VRT
Ashley Ford-Squyres, Meridian Dev. Corp.	Alexis Pickering	Jeannette Ezell, VRT
Caleb Hood, City of Meridian	Greg Rast, Canyon County Comm	Jeremy Gianchetta, VRT
Debbie Kling, City of Nampa		Lance Giles, Giles Group
Todd Lavoie, City of Meridian		Joe Guenther, VRT
Robb MacDonald, City of Caldwell		Jason Jedry, VRT
Lantz McGinnis-Brown, Boise State		Hailee Lenhart-Wees, VRT
Jordan Morales, City of Boise		Austin Miller, COMPASS
Zach Piepmeyer, CCDC		Andrew Mills, RAC
Dale Reynolds, City of Nampa		James Mundell, VRT
Helen Russell, City of Eagle		Leslie Pedrosa, VRT
Joe Stear, City of Kuna		Kenney Pouncey, MV Transit
Jarom Wagoner, Caldwell		Melody Roper, VRT
		Jason Rose, VRT
		Walter Steed, RAC
		Kyle Street, VRT
		Alissa Taysom, VRT
		Martin Ward, MVT
		Gary? (online)

- I. **Calling of the Roll** - Past-Chair, Debbie Kling called the meeting to order, with a quorum present by phone and in-person at 12:00 p.m.
- II. **Agenda Additions/Changes** - none
- III. **Consent Agenda**
Items on the consent agenda consisted of the following:
 - A. **ACTION: Minutes of the August 4 Board of Directors Meeting**
 - B. **ACTION: Minutes from the August 4 and September 8, 2025, Executive Board Meeting**
 - C. **ACTION: On-Call Human Resource Services**
RESOLUTION VBD-040 and corresponding Authorization for Expenditure for On-Call Human Resource Services.
 - D. **ACTION: Non-Emergency Medical Transportation Service Provider Contracts**
Resolution VBD25-041 and delegate authority to the CEO to execute contracts for all non-emergency medical transportation service providers.

E. ACTION: Metro Community Services Contract

Resolution VBD25-042 and delegate authority to the CEO to execute a contract with Metro Community Services.

F. ACTION: FY25 Asset Disposition Status**G. ACTION: Payment Register 8-16-25 through 9-15-25**

Jason Brinkman moved to approve the consent agenda as presented; Tom Dayley seconded. The motion passed unanimously.

IV. Special Item(s) - None**V. Public Comments - None****VI. Action Items****A. ACTION: Vehicle Donation Policy Number 6.04.08**

Following discussion, Debbie Kling moved to approve Resolution VBD25-044 to adopt the Vehicle Donation Policy 6.04.08; Dale Reynolds seconded. The motion passed unanimously.

B. ACTION: Legislative Policy Position Update

Elaine Clegg and Lance Giles presented information on developing draft legislation to present to the Idaho Legislature. Following discussion, Debbie Kling moved to approve the request to work toward draft legislation with state partners and draft legislation for granting levy authority to VRT with the anticipation the draft legislation comes back to the executive board for the initial look, then on to the Board of Directors before it is finalized with LSO; Dale Reynolds seconded. Following further discussion, the motion was amended to include the CEO will send out proposed legislation to board members with a deadline for comments before moving forward; Reynolds confirmed his second. More discussion ensued.

Ryan Davidson amended the last motion to include a two-thirds majority of the VRT board present at the meeting deciding what legislation would be moved forward if the VRT by-laws allowed for that provision; Tom Dayley seconded. The motion passed unanimously. Staff will present information and updates to the Executive Board in November, then possibly again in December.

VII. Information Items**A. INFORMATION: High-Capacity Transit Planning and Environmental Linkages Study**

Austin Miller, with COMPASS, presented an update on the regional High-Capacity Transit Planning and Environmental Linkages Study for information and discussion.

B. INFORMATION: Transportation Development Plan (TDP) Update

Elaine Clegg/Stephen Hunt/Kyle Street discussed the draft 2026-2030 TDP with the VRT Board of Directors for their comment. Staff stressed the importance of the ramification of the TDP as future budgets are determined by partners planning of their budgets. Discussion focused on how to present service enhancements, large bus purchases, and large capital project match. The final TDP update will come to the Board of Directors in January for approval.

C. INFORMATION: FY2026 Funding Requests and Cooperative Agreements Update

Staff presented an update on the FY2026 Funding Requests and Cooperative Agreements letting board members know where VRT is regarding funding for FY2026.

D. INFORMATION: FY2026 Procurement Calendar

The most recent procurement calendar was included in the packet for your information.

VIII. Executive Session - None

Item III. A.

IX. Department/Staff Reports

A. INFORMATION: Department/Staff Reports

The most current department/staff reports were included in the packet for information.

Members were encouraged to read the reports as they contain important information that may not be included elsewhere.

X. Adjournment – The meeting was adjourned at 1:57.

Next VRT Board of Directors Meeting:

January 5, 2026

VRT Boardroom

700 NE 2nd Street


Meridian, ID 83642

Valley Regional Transit Executive Board Meeting Minutes
November 3, 2025
VRT Board Room
700 NE 2nd Street – Board Room
Meridian, Idaho

APPROVED:

By: 
Lauren McLean, Chairman of the Board

ATTEST:

By: 
Paula Cromie, Executive Assistant
Valley Regional Transit

Executive Board Meeting Minutes

November 03, 2025

11:00 AM

MEMBERS ATTENDING	MEMBERS ABSENT	OTHERS PRESENT
Lantz Brown, Boise State	Greg Rast, Canyon County	Brad Alvaro, VRT
Tom Dayley, Ada County	Dale Reynolds, City of Nampa	Lisa Brady, VRT
Debbie Kling, City of Nampa	Jarom Wagoner, Caldwell	Elaine Clegg, VRT
Todd Lavoie, City of Meridian		Paula Cromie, VRT
Lauren McLean, City of Boise		Joe Guenther, VRT
Jordan Morales, City of Boise		Jose Hernandez, VRT
Alexis Pickering, ACHD		Stephen Hunt, VRT
Joe Stear, City of Kuna		Jason Jedry, VRT
		Hailee Lenhart-Wees, VRT
		Nick Leonardson, VRT
		Nick Moore, VRT
		Nick Moran, VRT
		James Mundell, VRT
		Leslie Pedrosa, VRT
		Randy Reese, VRT
		Melody Roper, VRT
		Jason Rose, VRT
		Kyle Street, VRT
		Alissa Taysom, VRT

- I. **Calling of the Roll** – The meeting was called to order at 11:02 a.m., with a quorum present by phone and in-person.
- II. **Agenda Additions/Changes** - None
- III. **Consent Agenda**
Items on the consent agenda consisted of the following:
 - A. **ACTION: FY25 Performance Report - Q2**
 - B. **ACTION: FY25 Performance Report - Q3**
 - C. **ACTION: Payment Register 9-16-25 through 10-15-25**

Alexis Pickering moved to approve the consent agenda as presented; Lantz McGinnis-Brown seconded. The motion passed unanimously.

IV. Executive Board - Action Items

A. ACTION: ADA Eligibility Evaluation Services

Following discussion, Alexis Pickering moved to approve Resolution VEB25-009 and delegated authority to the CEO to execute the contract modification with ADARide; Joe Stear seconded. The motion passed unanimously.

V. Executive Board - Information Items

A. INFORMATION: State Street Corridor, Capital Projects Update

Joe Guenther updated the Executive Board on transit elements from the State Street Transit and Traffic Operations Plan (TTOP) VRT staff has advanced to active projects. Joe stressed the importance of the collaboration taking place between multiple entities to get many of the projects completed. Entities include Valley Regional Transit, CCDC, the City of Garden City, the City of Boise, ACHD and ITD.

B. INFORMATION: Legislative Update

There was no presentation on this item as there is no new information.

C. INFORMATION: FY2026 Procurement Calendar

The most recent procurement calendar is included in the packet for information.

VI. Executive Session - None

VII. Department/Staff Reports

A. INFORMATION: Department/Staff Reports

The most current department/staff reports were included in the packet for information.

Members were encouraged to read them as they contain important information that may not be presented elsewhere.

VIII. Adjournment – The meeting was adjourned at 11:36

Next VRT Executive Board Meeting:

December 1, 2025

VRT Boardroom

700 NE 2nd Street

Meridian, ID 83642

Executive Board Meeting Minutes

December 01, 2025

11:00 AM

VRT Board Room – 700 NE 2nd Street – Meridian, Idaho

MEMBERS ATTENDING	MEMBERS ABSENT	OTHERS PRESENT
Lantz Brown, Boise State	Alexis Pickering, ACHD	Brad Alvaro, VRT
Tom Dayley, Ada County	Greg Rast, Canyon County	Elaine Clegg, VRT
Debbie Kling, City of Nampa		Paula Cromie, VRT
Todd Lavoie, City of Meridian		Kate Dahl, VRT
Lauren McLean, City of Boise		Jeannette Ezell, VRT
Jordan Morales, City of Boise		Jeremy Gianchetta, VRT
Dale Reynolds, City of Nampa		Kathleen Godfrey, VRT
Joe Stear, City of Kuna		Cody Goettl, VRT
Jarom Wagoner, Caldwell		Joe Guenther, VRT
		Stephen Hunt, VRT
		Jason Jedry, VRT
		Deborah Johnson, VRT
		Hailee Lenhart-Wees, VRT
		Nick Leonardson, VRT
		Rob Lowe, VRT
		Olivia McKinnon
		Nick Moore, VRT
		Leslie Pedrosa, VRT
		Randy Reese, VRT
		Melody Roper, VRT
		Jason Rose, VRT
		Walter Steed, RAC
		Nicole Stern, ACHD
		Kyle Street, VRT
		Alissa Taysom, VRT

- I. **Calling of the Roll** – Chair Lauren McLean called the meeting to order at 11:03, with a quorum present by phone and in-person.
- II. **Agenda Additions/Changes** – Moved item VA after VC
- III. **Consent Agenda**
Items on the Consent Agenda consisted of the following:
 - A. **ACTION: Minutes of the November 3, 2025, Executive Board Meeting**
 - B. **ACTION: Minutes of the September 30, 2025, Regional Advisory Council Meeting**
 - C. **ACTION: FY2026 Budget Amendment Public Hearing Date**
January 5, 2026 - the FY2026 budget amendment and FY2025 carry forwards

D. ACTION: Payment Register 10-16-25 through 11-15-25

Dale Reynolds moved to approve the Consent Agenda as presented; Jordan Morales seconded. The motion passed unanimously.

IV. Special Item(s) - None**V. Executive Board - Action Items****A. ACTION: Proposed Agenda for the Board of Director's January Meeting**

Dale Reynolds moved to approve the proposed agenda for the January 5, 2026, Board of Directors meeting, noting staff may need to add or remove items; Debbie Kling seconded. The motion passed unanimously.

B. ACTION: Legislative Update

Following discussion, Dale Reynolds moved to recommend the legislative bill presented during the meeting to the Board of Directors for approval at their January meeting; Jordan Morales seconded. The motion passed unanimously.

C. ACTION: Web Content and Accessibility Policy

Following discussion, Debbie Kling recommend approval of the Web Content and Accessibility Policy in accordance with the Americans with Disabilities Act (ADA) Title II by the Board of Directors at their January 5, 2026, meeting; Dayle Reynolds seconded. The motion passed unanimously.

VI. Executive Board - Information Items**A. INFORMATION: Valley Connect 3.0**

Kate Dahl presented an update of the Valley Connect 3.0 and timeline for completion.

B. INFORMATION: Transit Development Plan 2026-2030 Update

Kyle Street presented an update and final schedule for the completion of the 2026-2030 Transit Development Plan.

C. INFORMATION: Canyon County Vanpool

Stephen Hunt presented an update on plan for implementing Canyon County Vanpool services.

D. INFORMATION: FY2026 Procurement Calendar

The most recent procurement calendar was included in the packet for information.

E. INFORMATION: Reminder - COMPASS/VRT Holiday Luncheon December 15

Members were reminded to RSVP Teri Gregory, with COMPASS, if they plan to attend the Annual Holiday Luncheon at the Nampa Civic Center if they haven't already done so. The deadline for responding is Wednesday December 3. Teri can be reached at tgregory@compassidaho.org

VII. Executive Session - None**VIII. Department/Staff Reports****A. INFORMATION: Department/Staff Reports**

The most current department/staff reports were included in the packet for information. Members were encouraged to read them as they contain important information that may not be included elsewhere.

IX. Adjournment – The meeting was adjourned at 11:57.

Item III. B.

Next VRT Executive Board Meeting:

January 5, 2026 (followed by the Board of Directors meeting)

VRT Boardroom

700 NE 2nd Street

Meridian, ID 83642



TOPIC	Performance Report – Q4 Fiscal Year 2025
DATE	January 5, 2026
STAFF MEMBER	Leslie Pedrosa

Staff Recommendation/Request

This is an action item. Staff requests the Board of Directors accept the second, third and fourth quarter performance reports for fiscal year 2025. The Executive Board recommended approval of the second and third quarter performance reports on November 3, 2025.

Summary

Valley Regional Transit (VRT) continues to improve transparency and decision making by publishing data through quarterly performance dashboards. These reports will provide high-level analytics for all VRT funded public transportation in Ada and Canyon counties.

VRT launched a service change on June 3, 2024. Typically, it takes 12–18 months for a ridership trend to steady following a service change. Intercounty fixed-routes show a continued increase in ridership, where local fixed-routes in Boise still show a slight decrease. With the route changes in Canyon County, the service area was reduced, resulting in a significant decrease in Canyon County Access ridership.

Ridership in the fourth quarter of fiscal year 2025 decreased by 1% from the fourth quarter of fiscal year 2024. Year-to-date ridership in the fourth quarter of fiscal year 2025 decreased less than 1% compared to the same time frame of fiscal year 2024. Fourth quarter ridership increased 1% from the third quarter of the fiscal year.

Quarterly Highlights

Fixed-route ridership shows an increase of 3% from the previous quarter, and less than a 1% decrease from the fourth quarter of 2024. Detailed ridership shows the following:

Ada County

- A 1% decrease from the previous quarter
- A 1% increase from the fourth quarter of 2024

Boise State

- A 26% increase from the previous quarter
- A 13% decrease from the fourth quarter of 2024

Intercounty

- A 20% increase from the previous quarter
- A 16% increase from the fourth quarter of 2024

Demand response ridership shows an increase of almost 1% from the previous quarter and a 5% decrease from the fourth quarter of 2024. Detailed ridership shows the following:

Ada County Access

- A 2% increase from the previous quarter
- Less than a 1% decrease from the fourth quarter of 2024

Canyon County Access

- A 4% decrease from the previous quarter
- A 59% increase from the fourth quarter of 2024

Canyon County On-Demand

- A 3% decrease from the previous quarter
- An 8% decrease from the fourth quarter of 2024

Beyond Access

- A 1% increase from the previous quarter
- A 7% decrease from the fourth quarter of 2024

Specialized Transportation ridership shows a 4% decrease from the previous quarter, and a 1% decrease from the fourth quarter of 2024. Detailed ridership shows the following:

- Shared Vehicle had a 92% increase from the previous quarter and a 93% decrease from the fourth quarter of 2024.
- Kuna Senior Center has an increase of 3% from the previous quarter and a 9% decrease from the fourth quarter of 2024.
- Village Van service was suspended by employer in December 2024.
- Volunteer Driver had a 28% increase from the previous quarter and a 26% increase from the fourth quarter of 2024.
- Meridian Senior Center had a 2% decrease from the previous quarter and a 6% increase from the fourth quarter of 2024.
- Harvest Transit had a 3% decrease from the previous quarter and a 1% decrease from the fourth quarter of 2024.
- Parma Senior Center had a 98% increase from the previous quarter and a 346% increase from the fourth quarter of 2024.
- Ada County Rides2Wellness had a 1% increase from the previous quarter and a 65% increase from the fourth quarter of 2024.
- Canyon County Rides2Wellness had a 3% decrease from the previous quarter and a 92% increase from the fourth quarter of 2024.
- Meridian Veteran's Shuttle had a 36% increase from the previous quarter and a 56% increase from the fourth quarter of 2024.
- Melba Valley Senior Center had a 19% decrease from the previous quarter and a 32% decrease from the fourth quarter of 2024.

ACHD Commuteride had a 2% increase from the previous quarter and a 15% decrease from the fourth quarter of 2024.

VRT First Mile, Last Mile services had less than a 1% decrease from the previous quarter and a 24% increase from the fourth quarter of 2024. Detailed ridership shows the following:



VRT Lyft Pass

- Less than 1% increase from the previous quarter
- A 27% increase from the fourth quarter of 2024

VRT Late Night

- A 5% decrease from the previous quarter
- An 8% decrease from the fourth quarter of 2024

Implication

Improved reporting could lead to additional federal funding resources for the region. VRT is also working on a new layout that will be more informative to the boards, as well as cities, to allow for more productive discussions regarding services and funding opportunities.

More Information

Attachments

FY25 Performance Report, Second Quarter
FY25 Performance Report, Third Quarter
FY25 Performance Report, Fourth Quarter
FY25 Second Quarter Ridership Report
FY25 Third Quarter Ridership Report
FY25 Fourth Quarter Ridership Report
FY25 Year to Date Ridership Report

For detailed information, contact:

Leslie Pedrosa
Chief Operating Officer
lpedrosa@ridevrt.org
(208) 258-2713



VRT PERFORMANCE - 2nd QUARTER, FY25
SUMMARY DASHBOARD

Item III. C.

QUARTERLY					YEAR TO DATE				
FISCAL YEAR					FISCAL YEAR				
RIDES		2025	2024	% Change	RIDES		2025	2024	% Change
	FR	300,558	306,518	▼ -1.9		FR	598,605	595,744	▲ 0.5
	DR	25,347	25,700	▼ -1.4		DR	51,462	40,492	▲ 27.1
	ST	11,815	14,530	▼ -18.7		ST	24,451	38,225	▼ -36.0
	VP	39,773	38,405	▲ 3.6		VP	72,602	69,708	▲ 4.2
	FMLM	2,889	1,258	▲ 129.7		FMLM	5,715	2,326	▲ 145.7
Total		380,382	386,411	▼ -1.6	Total		752,835	746,495	▲ 0.8
HOURS	FR	25,687	26,289	▼ -2.3	HOURS	FR	50,701	51,318	▼ -1.2
	DR	11,550	7,087	▲ 63.0		DR	22,276	14,216	▲ 56.7
	ST	1,592	3,706	▼ -57.0		ST	4,887	11,463	▼ -57.4
	VP	7,097	7,124	▼ -0.4		VP	13,591	14,128	▼ -3.8
	FMLM	442	163	▲ 170.9		FMLM	891	282	▲ 215.5
Total		46,368	44,370	▲ 4.5	Total		92,346	91,406	▲ 1.0
RIDES PER HOUR	FR	11.70	11.66	▲ 0.4	RIDES PER HOUR	FR	11.81	11.61	▲ 1.7
	DR	2.19	3.63	▼ -39.5		DR	2.31	2.85	▼ -18.9
	ST	7.42	3.92	▲ 89.3		ST	5.00	3.33	▲ 50.0
	VP	5.60	5.39	▲ 4.0		VP	5.34	4.93	▲ 8.3
	FMLM	6.54	7.71	▼ -15.2		FMLM	6.42	8.24	▼ -22.1
Total		8.20	8.71	▼ -5.8	Total		8.15	8.17	▼ -0.2
ON-TIME PERFORMANCE	FR	76%	81%	▼ -5.0	ON-TIME PERFORMANCE	FR	76%	81%	▼ -5.0
	DR	83%	92%	▼ -9.0		DR	83%	89%	▼ -6.0
	ST	N/A	95%			ST	N/A	95%	
	Total	80%	89%	▼ -9.8		Total	80%	88%	▼ -8.8
FR - FIXED ROUTE		DR - DEMAND RESPONSE		ST - SPECIALIZED TRANSPORTATION	VP - VANPOOL		FMLM - FIRST MILE/LAST MILE		

VRT PERFORMANCE - 3rd QUARTER, FY25
SUMMARY DASHBOARD

Item III. C.

QUARTERLY					YEAR TO DATE				
FISCAL YEAR					FISCAL YEAR				
		2025	2024	% Change		2025	2024	% Change	
RIDES	FR	274,188	281,755	▼ -2.7	RIDES	FR	872,793	877,499	▼ -0.5
	DR	24,103	27,785	▼ -13.3		DR	75,565	68,277	▲ 10.7
	ST	12,210	14,579	▼ -16.2		ST	36,661	52,804	▼ -30.6
	VP	26,910	32,400	▼ -16.9		VP	99,512	102,108	▼ -2.5
	FMLM	3,101	1,643	▲ 88.7		FMLM	8,816	3,969	▲ 122.1
	Total	340,512	358,162	▼ -4.9		Total	1,093,347	1,104,657	▼ -1.0
HOURS	FR	25,759	25,299	▲ 1.8	HOURS	FR	76,460	76,617	▼ -0.2
	DR	11,649	12,890	▼ -9.6		DR	35,136	33,441	▲ 5.1
	ST	1,550	1,916	▼ -19.1		ST	5,225	11,628	▼ -55.1
	VP	7,044	6,831	▲ 3.1		VP	20,635	20,959	▼ -1.5
	FMLM	465	230	▲ 102.6		FMLM	1,356	512	▲ 164.9
	Total	46,467	47,166	▼ -1.5		Total	138,812	143,157	▼ -3.0
RIDES PER HOUR	FR	10.64	11.14	▼ -4.4	RIDES PER HOUR	FR	11.41	11.45	▼ -0.3
	DR	2.07	2.16	▼ -4.0		DR	2.15	2.04	▲ 5.3
	ST	7.88	7.61	▲ 3.5		ST	7.02	4.54	▲ 54.5
	VP	3.82	4.74	▼ -19.5		VP	4.82	4.87	▼ -1.0
	FMLM	6.67	7.16	▼ -6.9		FMLM	6.50	7.75	▼ -16.1
	Total	7.33	7.59	▼ -3.5		Total	7.88	7.72	▲ 2.1
ON-TIME PERFORMANCE	FR	76%	76%	▲ 0.0	ON-TIME PERFORMANCE	FR	76%	76%	▲ 0.0
	DR	92%	83%	▲ 9.0		DR	88%	83%	▲ 5.0
	ST	N/A	N/A			ST	N/A	N/A	
	Total	84%	80%	▲ 4.5		Total	82%	80%	▲ 2.5
		FR - FIXED ROUTE	DR - DEMAND RESPONSE	ST - SPECIALIZED TRANSPORTATION			VP - VANPOOL	FMLM - FIRST MILE/LAST MILE	

VRT PERFORMANCE - 4th QUARTER, FY25
SUMMARY DASHBOARD

Item III. C.

QUARTERLY					YEAR TO DATE				
FISCAL YEAR					FISCAL YEAR				
		2025	2024	% Change			2025	2024	% Change
RIDES	FR	283,689	284,529	-0.3	RIDES	FR	1,158,841	1,162,029	-0.3
	DR	24,243	25,980	-6.7		DR	99,808	94,257	5.9
	ST	11,693	11,864	-1.4		ST	48,006	64,668	-25.8
	VP	27,679	32,668	-15.3		VP	127,191	134,776	-5.6
	FMLM	3,092	2,490	24.2		FMLM	11,908	6,459	84.4
	Total	350,396	357,531	-2.0		Total	1,445,754	1,462,189	-1.1
HOURS	FR	25,978	26,508	-2.0	HOURS	FR	102,511	103,125	-0.6
	DR	10,655	12,185	-12.6		DR	45,791	45,626	0.4
	ST	2,374	1,721	38.0		ST	7,599	13,387	-43.2
	VP	7,035	7,081	-0.6		VP	27,670	28,040	-1.3
	FMLM	491	384	28.1		FMLM	1,847	895	106.3
	Total	46,533	47,878	-2.8		Total	185,418	191,073	-3.0
RIDES PER HOUR	FR	10.92	10.73	1.7	RIDES PER HOUR	FR	11.30	11.27	0.3
	DR	2.28	2.13	6.7		DR	2.18	2.07	5.5
	ST	4.93	6.90	-28.6		ST	6.32	4.83	30.8
	VP	3.93	4.61	-14.7		VP	4.60	4.81	-4.4
	FMLM	6.30	6.49	-3.0		FMLM	6.45	7.21	-10.6
	Total	7.53	7.47	0.8		Total	7.80	7.65	1.9
ON-TIME PERFORMANCE	FR	77%	68%	9.0	ON-TIME PERFORMANCE	FR	76%	77%	-1.0
	DR	89%	83%	6.0		DR	86%	88%	-2.0
	ST	N/A	93%			ST	N/A	94%	
	Total	83%	81%	1.7		Total	81%	86%	-5.3
		FR - FIXED ROUTE	DR - DEMAND RESPONSE	ST - SPECIALIZED TRANSPORTATION			VP - VANPOOL	FMLM - FIRST MILE/LAST MILE	

VRT PERFORMANCE - 2nd QUARTER, FY25

Item III. C.

QUARTERLY RIDERSHIP DETAIL

FR- FIXED ROUTE			
	FY25	FY24	% Change
Ada County	221,934	242,228	▼ -8.4
Boise State - Bronze Shuttle	62,405	50,577	▲ 23.4
Intercounty	16,219	13,713	▲ 18.3
FR SUB TOTAL	300,558	306,518	▼ -1.9

DR - DEMAND RESPONSE			
	FY25	FY24	% Change
Ada County ACCESS	9,162	8,006	▲ 14.4
Canyon County ACCESS	257	1,171	▼ -78.1
Canyon County On-demand	6,838	6,915	▼ -1.1
Beyond Access	9,090	9,195	▼ -1.1
DR SUB TOTAL	25,347	25,287	▲ 0.2

ST - SPECIALIZED TRANSPORTATION			
	FY25	FY24	% Change
Shared Vehicle	39	48	▼ -18.8
Kuna Senior Center	1,168	921	▲ 26.8
Village Van	-	2,157	▼ -100.0
Volunteer Driver	157	200	▼ -21.5
Meridian Senior Center	1,958	2,183	▼ -10.3
Harvest Transit	1,406	1,671	▼ -15.9
Parma Senior Center	624	908	▲ 54.8
Ada County Rides 2 Wellness	3,204	3,717	▼ -13.8
Canyon County Rides 2 Wellness	931	666	▲ 39.8
Meridian Veteran's Shuttle	145	116	▲ 25.0
Melba Senior Center	2,183	1,943	▲ 12.4
ST SUB TOTAL	11,815	14,530	▼ -18.7

VP - VANPOOL			
	FY25	FY24	% Change
ACHD CommuteRide	39,773	38,405	▲ 3.56

FMLM - FIRST MILE/LAST MILE			
	FY25	FY24	% Change
VRT Lyft Pass	2,703	1,130	▲ 139.20
VRT Late Night	186	128	▲ 45.31
FMLM SUB TOTAL	2,889	1,258	▲ 129.65

QUARTERLY RIDERSHIP GRAND TOTAL	FY25	FY24	% Change
	380,382	385,998	▼ -1.5

VRT PERFORMANCE - 3RD QUARTER, FY25

Item III. C.

QUARTERLY RIDERSHIP DETAIL

FR - FIXED ROUTE			
	FY25	FY24	% Change
Ada County	224,724	235,789	▼ -4.7
Boise State - Bronze Shuttle	33,408	31,102	▲ 7.4
Intercounty	16,056	14,864	▲ 8.0
FR SUB TOTAL	274,188	281,755	▼ -2.7

ST - SPECIALIZED TRANSPORTATION			
	FY25	FY24	% Change
Shared Vehicle	39	47	▼ -17.0
Kuna Senior Center	1,067	1,099	▼ -2.9
Village Van	-	2,026	▼ -100.0
Volunteer Driver	144	165	▼ -12.7
Meridian Senior Center	2,316	2,029	▲ 14.1
Harvest Transit	1,219	1,594	▼ -23.5
Parma Senior Center	597	898	▲ 35.7
Ada County Rides 2 Wellness	3,812	3,579	▲ 6.5
Canyon County Rides 2 Wellness	1,020	711	▲ 43.5
Meridian Veteran's Shuttle	112	159	▼ -29.6
Melba Senior Center	1,884	2,272	▼ -17.1
ST SUB TOTAL	12,210	14,579	▼ -16.2

QUARTERLY RIDERSHIP GRAND TOTAL			
	FY25	FY24	% Change
	340,512	358,162	▼ -4.9

DR - DEMAND RESPONSE			
	FY25	FY24	% Change
Ada County ACCESS	8,346	9,290	▼ -10.2
Canyon County ACCESS	258	986	▼ -73.8
Canyon County On-demand	6,467	7,415	▼ -12.8
Beyond Access	9,032	9,661	▼ -6.5
Eagle On-demand	-	433	▲ -
DR SUB TOTAL	24,103	27,785	▼ -13.3

VP - VANPOOL			
	FY25	FY24	% Change
ACHD CommuteRide	26,910	32,400	▼ -16.9

FMLM - FIRST MILE/LAST MILE			
	FY25	FY24	% Change
VRT Lyft Pass	2,888	1,488	▲ 94.09
VRT Late Night	213	155	▲ 37.42
FMLM SUB TOTAL	3,101	1,643	▲ 88.74

VRT PERFORMANCE - 4TH QUARTER, FY25

Item III. C.

QUARTERLY RIDERSHIP DETAIL

FR- FIXED ROUTE			
	FY25	FY24	% Change
Ada County	221,992	218,977	▲ 1.4
Boise State - Bronce Shuttle	42,368	49,009	▼ -13.6
Intercounty	19,330	16,544	▲ 16.8
FR SUB TOTAL	283,689	284,529	▼ -0.3

ST - SPECIALIZED TRANSPORTATION			
	FY25	FY24	% Change
Shared Vehicle	3	45	▼ -93.3
Kuna Senior Center	1,102	1,221	▼ -9.7
Village Van	-	1,713	▼ -100.0
Volunteer Driver	185	146	▲ 26.7
Meridian Senior Center	2,250	2,112	▲ 6.5
Harvest Transit	1,182	1,195	▼ -1.1
Parma Senior Center	465	265	▲ 346.0
Ada County Rides 2 Wellness	3,860	2,328	▲ 65.8
Canyon County Rides 2 Wellness	981	509	▲ 92.7
Meridian Veteran's Shuttle	153	98	▲ 56.1
Melba Senior Center	1,512	2,232	▼ -32.3
ST SUB TOTAL	11,693	11,864	▼ -1.4

QUARTERLY RIDERSHIP GRAND TOTAL			
	FY24	FY23	% Change
	350,396	357,103	▼ -1.9

DR - DEMAND RESPONSE			
	FY25	FY24	% Change
Ada County ACCESS	8,592	8,628	▼ -0.4
Canyon County ACCESS	247	155	▲ 59.4
Canyon County On-demand	6,274	6,888	▼ -8.9
Beyond Access	9,130	9,881	▼ -7.6
DR SUB TOTAL	24,243	25,552	▼ -5.1

VP - VANPOOL			
	FY25	FY24	% Change
ACHD CommuteRide	27,679	32,668	▼ -15.3

FMLM - FIRST MILE/LAST MILE			
	FY25	FY24	% Change
VRT Lyft Pass	2,891	2,270	▲ 27.36
VRT Late Night	201	220	▼ -8.6
FMLM SUB TOTAL	3,092	2,490	▲ 24.18

VRT PERFORMANCE - 4th QUARTER, FY25

Item III. C.

YEAR TO DATE RIDERSHIP DETAIL

FR - FIXED ROUTE			
	FY25	FY24	% Change
Ada County	891,724	929,668	▼ -4.1
Boise State - Bronze Shuttle	199,610	175,329	▲ 13.8
Intercounty	67,507	57,032	▲ 18.4
FR SUB TOTALS	1,158,841	1,162,029	▼ -0.3

ST - SPECIALIZED TRANSPORTATION			
	FY25	FY24	% Change
Shared Vehicle	117	221	▼ -47.1
Kuna Senior Center	4,498	4,178	▲ 7.7
Village Van	1,327	8,300	▼ -84.0
Volunteer Driver	631	706	▼ -10.6
Meridian Senior Center	8,735	8,139	▲ 7.3
Harvest Transit	5,338	8,224	▼ -35.1
Parma Senior Center	2,097	2,760	▼ -24.0
Ada County Rides 2 Wellness	13,667	12,870	▲ 6.2
Canyon County Rides 2 Wellness	3,524	2,369	▲ 48.8
Meridian Veteran's Shuttle	500	457	▲ 9.4
Melba Senior Center	7,572	8,595	▼ -11.9
ST SUB TOTALS	48,006	56,819	▼ -15.5

YEAR TO DATE RIDERSHIP	FY25	FY24	% Change
GRAND TOTAL	1,445,754	1,452,816	▼ -0.5

DR - DEMAND RESPONSE			
	FY25	FY24	% Change
Ada County	35,478	33,656	▲ 5.4
Canyon County	919	3,394	▼ -72.9
Canyon County On-demand	26,126	26,946	▼ -3.0
Beyond Access	37,285	28,737	▲ 29.7
DR SUB TOTALS	99,808	92,733	▲ 7.6

VP - VANPOOL			
	FY25	FY24	% Change
ACHD CommuteRide	127,191	134,776	▼ -5.6

FMLM - FIRST MILE/LAST MILE			
	FY25	FY24	% Change
Lyft Transit Connections	11,100	5,877	▲ 88.87
VRT Late Night	808	582	▲ 38.83
FMLM SUB TOTAL	11,908	6,459	▲ 84.36



AUTHORIZATION FOR EXPENDITURE

BOARD OF DIRECTORS

PROCUREMENT DESCRIPTION: GILLIG Bus Purchase

TOTAL COST: Not to exceed \$6,250,000

PURPOSE/ACTION: Fixed-route bus purchase for buses that have met or exceeded their useful life benchmark.

SCOPE OF WORK: Purchase up to eight (8) replacement buses

DISCUSSION: Valley Regional Transit (VRT) plans to purchase up to eight (8) buses from GILLIG once pre-award authority is issued by the Federal Transit Administration (FTA) for the grant awarded under the FY2024 Bus and Bus Facilities (BBF) Grant Program. These buses will replace buses in Ada County that have met or exceeded their useful life benchmark.

VRT partnered with GILLIG as part of the BBF Grant, which eliminates the requirement to release a formal procurement.

ALTERNATIVES: Not replacing buses that have met or exceeded their useful life will cause the maintenance costs to increase with the potential of the buses getting to the point that they are no longer financially beneficial to VRT.

FISCAL IMPACT: The funding for up to eight (8) replacement buses was included in the FY2026 budget amendment, **Resolution VBD26-009**, on January 5, 2026. The replacement buses will not be purchased until VRT has received pre-award authority from FTA.

RECOMMENDATION/JUSTIFICATION: VRT requests the VRT Board of Directors approve **Resolution VBD26-007**, and delegate authority to the CEO to finalize and execute an agreement with GILLIG, with a not to exceed amount of \$6,250,000.

RESOLUTION NUMBER: VBD26-007

ORDER OF REVIEW

CHIEF EXECUTIVE OFFICER (CEO) (Approves procurements up to \$150,000)

Signature: _____

Date Approved: _____

EXECUTIVE BOARD (Approves procurements \$150,000 up to \$300,000)

Signature: _____

Date Approved: _____

Resolution Number: _____

VRT BOARD (Approves procurements \$300,000 and over)

Signature: _____
Date Approved: 1/5/2026 Resolution Number: VBD26-007





VALLEY REGIONAL TRANSIT BOARD RESOLUTION

GILLIG BUS PURCHASE RESOLUTION VBD26-007

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE PURCHASE OF REPLACEMENT BUSES FOR ADA COUNTY FIXED-ROUTE SERVICE.

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, VRT has vehicles in fleet that have met or exceeded useful life benchmark that might incur increased maintenance costs causing a financial burden by not replacing them; and

WHEREAS, VRT was a recipient of the FY2024 Bus and Bus Facilities (BBF) Grant Program that included a budget for vehicle replacements; and

WHEREAS, VRT partnered with GILLIG as part of the BBF Grant, which eliminates the requirement to release a formal procurement for vehicle purchases; and

WHEREAS, VRT will ensure the replacement vehicles are not purchased until pre-award authority from FTA has been received; and

WHEREAS, VRT will purchase up to eight (8) vehicles from GILLIG, not to exceed \$6,250,000; and

WHEREAS, Idaho Code § 40-2108(2) and (5) provide that Valley Regional Transit, as a regional public transportation entity has power to raise and expend funds as provided in Idaho Code Chapter 21, Title 40 and to make contracts as may be necessary or convenient for the purposes of the Regional Public Transportation Authority Act; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

WHEREAS, the Board of Valley Regional Transit has created an Executive Board, conferring specific authority upon it to discharge its powers, pursuant to Resolution VBD11-011; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approve **Resolution VBD26-007** to purchase up to eight (8) replacement vehicles from GILLIG, not to exceed \$6,250,000.

Section 2. That the Board of Valley Regional Transit delegate authority to the CEO to finalize and execute the agreement.

Section 3. That **Resolution VBD26-007** shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

ATTEST:

APPROVED:

EXECUTIVE ASSISTANT

CHAIR



TOPIC	Transit Asset Management (TAM) Plan Exhibit Update
DATE	January 5, 2026
STAFF MEMBER	Leslie Pedrosa

Staff Recommendation/Request

This is an action item. We need to revise the agencies listed in our TAM Asset group. Staff requests the Board of Directors approve Resolution VBD26-008, and the updated “Exhibit A – Roles and Responsibilities” to the Transit Asset Management (TAM) Group Plan.

Summary

The Federal Transit Administration (FTA) published a final rule to define the term *state of good repair* (SGR) and to establish minimum federal requirements for transit asset management that will apply to all recipients and subrecipients of Chapter 53 funds that own, operate, or manage public transportation capital assets. This final rule requires public transportation providers to develop and implement a TAM Plan.

TAM plans must include an asset inventory, condition assessments of inventoried assets, decision support, and a prioritized list of investments to improve the state of good repair of their capital assets.

The TAM Group Plan and Policy have been in use since 2021 and has been a useful guide to continue to offer safe and effective transportation in VRT’s service area, as well as provide a guide in project priorities.

In August 2025, VRT added a new subrecipient agreement for purchasing vehicles. Serenity Transportation Services (Serenity) purchased four accessible minivans for use in the Rides to Wellness program. Serenity’s previous fleet of vehicles were beyond their useful life and maintenance costs were increasing. There were several occasions where rides were cancelled due to van breakdowns.

With the new agreement, Serenity is required to participate in the TAM Group Plan. Exhibit A – Roles and Responsibilities, of the TAM Group Plan lists the role and title for all participants.

Highlights

- Executive Board recommended approval of TAM Policy to Board of Directors August 2018
- Board of Directors approved TAM Policy September 2018
- Executive Board recommended approval of TAM Group Plan to Board of Directors December 2018
- Board of Directors approved TAM Group Plan January 2019
- Board of Directors approved updated TAM Group Plan and TAM Policy August 2021

- Board of Directors approved updated TAM Group Plan and TAM Policy August 2024
- Board of Directors approved updated TAM Group Plan August 2025
- Board of Directors asked to approve updated Exhibit A of the TAM Group Plan approved in August 2025

Implication

Strategies for TAM and SGR will continue to be used to inform the Regional Public Transportation Capital Improvement Plan (CIP), Transportation Improvement Program (TIP), and the Transit Development Plan (TDP).

More Information

Attachments

Exhibit A – Roles and Responsibilities

For detailed information, contact:

Leslie Pedrosa
Chief Operating Officer
lpedrosa@ridevrt.org
(208) 258-2713



Exhibit A – Roles and Responsibilities

In compliance with 49 CFR 625 each transit provider must designate an Accountable Executive who will have the authority of approving and implementing the TAM plan.

Role	Title	Agency
TAM Plan Sponsor		Valley Regional Transit
Accountable Executive	Chief Executive Officer	Valley Regional Transit
Asset Management Lead	Chief Operating Officer	Valley Regional Transit
Asset Management Support	Programming Planner	Valley Regional Transit
Accountable Executive	Commuteride Manager	Ada County Highway District - Commuteride
Accountable Executive	Director of Transportation, Parking, and Safety Systems	Boise State University
Accountable Executive	Director of Commercial Operations	Witco
Accountable Executive	Owner	Serenity Transportation Services

Revised January 2026



VALLEY REGIONAL TRANSIT BOARD RESOLUTION

TRANSIT ASSET MANAGEMENT GROUP PLAN EXHIBIT UPDATE RESOLUTION VBD26-008

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING EXHIBIT UPDATE TO THE TRANSIT ASSET MANGEMENT GROUP PLAN,

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, VRT is the designated recipient for federal formula funds under the Section 5307, 5309 and 5337 program; and

WHEREAS, VRT is required to have a Transit Asset Management Plan and Policy according to the Federal Register, Department of Transportation, Federal Transit Administration 49 CFR Part 625.; and

WHEREAS, the Transit Asset Management Policy identifies the processes, the key steps, and responsible parties to achieve and maintain the region’s public transportation assets; and

WHEREAS, VRT has been using the Transit Asset Management Group Plan as a guide for project priorities since it was approved in 2021; and

WHEREAS, Resolution VBD25-032 will not be rescinded with Resolution VBD26-008 being approved that updates Exhibit A – Roles and Responsibilities; and

WHEREAS, Idaho Code § 40-2108(2) and (5) provide that Valley Regional Transit, as a regional public transportation entity, has power to raise and expend funds as provided in Idaho Code Chapter 21, Title 40 and to make contracts as may be necessary or convenient for the purposes of the Regional Public Transportation Authority Act; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

WHEREAS, the Board of Valley Regional Transit has created an Executive Board, conferring

specific authority upon it to discharge its powers, pursuant to Resolution VBD11-011; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approve Resolution VBD26-008 and the Transit Asset Management Group Plan Exhibit Update.

Section 2. That Resolution VBD26-008 shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



TOPIC	Finance Policy Updates
DATE	January 5, 2026
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request

Staff requests the Board approve the following resolutions and associated updates to five finance related policies: Resolution VBD26-001–Balanced Budget and Reserves Policy, Policy 5.16.00(G); Resolution VBD26-002–Fixed Asset Policy, Policy 1.26.00 (G); Resolution VBD26-004–Fiscal Year-End Accounting, Audit and Budget Amendment Processes Policy, Policy 5.17.00 (G); Resolution VBD26-005–Credit Card Policy, Policy 5.20.00; and Resolution VBD26-006–Financial Reporting Policy, Policy 5.19.00.

Highlights

All five policies are existing finance policies previously approved by the Board. The proposed updates are primarily administrative and clarifying in nature, with one targeted improvement to the financial reporting process. The updates align policies with Valley Regional Transit’s (VRT) current organizational structure, reflect current organizational practices, and maintain consistency with regulatory guidance and standard VRT policy formatting.

Summary

Staff have reviewed five finance-related policies and is proposing updates to ensure they remain current, clearly documented, and aligned with VRT’s organizational structure and applicable regulatory and accounting requirements.

Three of the policies, Balanced Budget and Reserves, Credit Card, and Fiscal Year-End Accounting, and Audit and Budget Amendment Processes include only minor administrative updates such as title changes, definition updates, and formatting revisions, with no substantive change to policy intent.

The Fixed Asset Policy includes updates to improve clarity and align disposal thresholds with Federal Transit Administration guidance, while continuing to support consistent identification, capitalization, and management of VRT’s capital assets.

The Financial Reporting Policy includes a targeted process improvement that refines variance explanation thresholds. The prior blanket requirement to explain all variances outside of a ± 10 percent threshold has been replaced with differentiated thresholds for revenue and expense variances, requiring explanations only when variances are both financially and operationally meaningful. This change focuses reporting on items that may impact service delivery, staffing, grant compliance, or financial sustainability. The packet includes a redline version of these changes

Implication

Collectively, these policy updates strengthen VRT's financial governance framework, improve clarity and consistency in financial practices, and enhance the usefulness of financial information provided to management and the Board. The updates support public accountability while reducing unnecessary administrative burden associated with immaterial reporting requirements.

More Information

Attachments:

Attachment 1: POLICY: Balanced Budget and Reserves

Attachment 2: Resolution VBD26-001 POLICY – Balanced Budget and Reserves Policy 5.16.00 (G)

Attachment 3: POLICY: Fixed Asset

Attachment 4: Resolution VBD26-002 POLICY – Fixed Asset Policy 1.26.00 (G)

Attachment 5: POLICY: Fiscal Year-End Accounting, Audit and Budget Amendment Processes

Attachment 6: Resolution VBD26-004 POLICY – Fiscal Year-End Accounting, Audit and Budget Amendment Processes Policy 5.17.00 (G)

Attachment 7: POLICY: Credit Card

Attachment 8: Resolution VBD26-005 POLICY – Credit Card Policy 5.20.00

Attachment 9: POLICY: Financial Reporting

Attachment 10: Resolution VBD26-006 POLICY – Financial Reporting Policy 5.19.00

For detailed information, contact:

Jason Jedry
Chief Financial Officer
jjedry@ridevrt.org
208-258-2709



This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 5.16.00 (G)

Resolution Number: VBD-26-001

Policy Title: Balanced Budget and Reserves

Signature of Board Chairperson

Date

Signature of Chief Executive Officer

Date

STATEMENT OF POLICY

Valley Regional Transit (hereinafter referred to as “Authority”) adheres to financial principles and practices that protect the long-term financial health of the Authority and its continued delivery of services by ensuring that the reliability of funding sources is matched to expenses.

The Authority shall annually adopt, by resolution, a balanced budget where projected operating and capital revenues are equal to or exceed projected operating and capital expenses. A balanced budget is required by Idaho Code section 50-1003.

To retain a stable financial base, the Authority needs to maintain sufficient reserves to fund all cash flows of the Authority, to provide reserves for unanticipated expenses and/or revenue shortfalls of an emergency nature, and to provide funds for all existing encumbrances at fiscal year-end.

The purpose of this policy is to ensure a balanced budget, to specify the size and composition of the Authority’s financial reserves and to identify certain requirements for replenishing any reserves that have been utilized.

DEFINITIONS

The following words and phrases, whenever used by the Authority, shall be construed as defined in this section unless, from the context, a different meaning is intended or unless a different meaning is specifically defined and more particularly directed to the use of such words or phrases:

Proprietary Fund – A fund that is used to account for a governments or political subdivision’s business-type activities. Proprietary funds can be either an enterprise fund or an internal

service fund dependent upon whether the customer is external or internal to the financial reporting entity.

Enterprise Fund – A fund that is utilized to report any activity for which a fee is charged to external users in exchange for goods and/or services.

Statement of Net Position - One of the principal financial statements for the Authority. This financial statement presents the balance of assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position as of a specific date. Historically, this financial statement has been referred to as a balance sheet.

Net Position – The equity component within the statement of net position that is classified into two major components for financial reporting purposes – investment in capital assets and unrestricted net position. The Authority further classifies unrestricted net position into designated and undesignated subcategories based upon management intent and financial reporting needs.

Unrestricted Net Position – The amount of equity resulting from the surplus of non-capital assets, deferred outflow of resources over liabilities, and deferred inflow of financial resources.

Reserves – Technically, this is defined as the various reporting components of unrestricted net position within the statement of net position for an enterprise fund for the purposes of the Authority, reserves should be defined as “spendable reserves” or the amount by which current assets (excluding inventory and prepaid items) exceed current liabilities (accounts payable and payroll payable) at any point in time.

Designated Reserves – That subcategory of unrestricted net position for which specific designations or earmarking of balances has been assigned by the Authority’s Board of Directors.

Undesignated Reserves – That subcategory of unrestricted net position for which no specific designation or earmarking of balances has been assigned by the Authority’s Board of Directors.

Board of Directors – The Board of Directors consists of *general members* from Ada County, Canyon County, each incorporated city within Ada County and Canyon County or Canyon County; *special members*, including Boise State University (BSU), Capital City Development Corporation and the College of Western Idaho; and *ex-officio members* from the Idaho Transportation Department.

Executive Board – The Executive Board consist of four (4) Board officers (the Chair, Chair Elect, Vice Chair, and Treasurer), the immediate past Chair, five (5) at large members, and a BSU representative.



POLICY

- I. The Authority shall annually adopt, by resolution, a balanced budget where projected operating and capital revenues are equal to or exceed projected operating and capital expenses. A balanced budget is required by Idaho Code section 50-1003.
- II. Undesignated surpluses or spendable reserves should not be considered a source of funds for base operating expenses. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance and/or operating loss will require budget revision and constraint of spending during the fiscal year, rather than relying upon the utilization of undesignated or designated reserves (outside their intended purpose). The Authority's Board of Directors must approve the utilization of unrestricted net position in either subcategory. Undesignated reserves cannot be expended without further approval from the Authority's Board of Directors.

Year-end operating surpluses will revert into the undesignated reserve balance subcategory for use in maintaining unrestricted net position levels. Balances of undesignated reserves may be made available for capital projects and "one-time only" operating expenses.

Nothing in this policy shall prohibit the use of operating revenues to cover capital expenses.

- III. The following individual items shall constitute the Authority's net position:
 - A. Investment in capital assets: The amount of investment in capital assets as of the financial statement reporting date. It consists of the value of the undepreciated balance (book value) of the Authority's capital asset base. As such, it cannot be spent or utilized to liquidate liabilities of the current or future periods unless assets are sold and prior approval to spend the proceeds is received from the Federal Transit Administration for those assets funded with Federal dollars.
 - B. Unrestricted net position: The amount of equity that results from the surplus of non-capital assets and deferred outflow of resources over liabilities and deferred inflow of financial resources. Classifications of unrestricted net position balances shall be determined by the Board of Directors by approving the funding of projects from current resources into both designated and undesignated subcategories. Staff will provide recommendations for the Board's consideration no less than annually through the budgetary process, and on a case-by-case basis as needed.
 - C. Designated Reserves–Cash Flow and Maintenance: The subcategory of unrestricted net position that contains reserves that have accumulated from prior fiscal years for which a designation or earmarking has been assigned by the Authority's Board of Directors. These sources of funds represent available financial resources that can be used to meet contingencies and working capital requirements that are narrowly, and/or specifically defined for identified projects and/or initiatives.



The Authority will establish and maintain a designated cash flow reserve for fiscal cash liquidity purposes. This designated reserve will provide for sufficient cash flow to minimize the potential of short-term borrowing and/or having to defer the processing of accounts payable transactions at fiscal year-end due to cash shortages. At a minimum, this amount shall be three months of annual operational expenses of the Authority. The Authority's finance staff will develop and update a Cash Flow Reserve Plan and present it to the Authority's Board as part of the annual budgetary approval process.

The Authority will establish and maintain a designated maintenance reserve for unforeseen capital facilities maintenance expenses that were not incorporated into the annual budget. The Authority's development and finance staff will develop and update a Maintenance Reserve Plan and present it to the Authority's Board as part of the annual budgetary approval process.

- A. Undesignated Reserves: The subcategory of unrestricted net position that contains reserves that have accumulated from prior fiscal years for which no designation or earmarking has been assigned by the Authority's Board of Directors. These sources of funds represent available liquid financial resources that can be utilized to meet one-time contingencies and/or specific working capital requirements. The Authority's Board of Directors recognize that any utilization of funds from the Undesignated Reserve subcategory should be for non-recurring expenses; as this funding source represents prior-year surpluses that may or may not materialize in subsequent fiscal years.
 - B. The Authority's Executive Board will be responsible for establishing a plan to achieve the appropriate level of designated and undesignated reserves required by this policy. The plans will be presented and approved by the Authority's Board of Directors. The plans will include annual objectives with a timeline to achieve the minimum funding levels for each of the operating divisions utilizing the appropriate aforementioned subcategories.
- IV. The Authority's CFO shall prepare a report semi-annually documenting the status of all designated and undesignated reserves covered by this policy. The report shall be presented to the Executive Board in conjunction with the development of the annual budget. Should the report disclose there are surplus undesignated funds available; a recommendation for the use of said funds shall be presented to the Authority's Board of Directors for their consideration.

Should designated or undesignated reserve balances fall below the targeted level, the Authority's Board of Directors must approve and adopt a plan to restore this balance to the target level within 24 months. If restoration of the reserves cannot be accomplished within such period without severe hardship to the Authority, then the Board will establish a different time-period.



END OF POLICY

Adoption Date: 09/24/2018

Effective Date: 09/24/2018

Last Revised Date: 04/05/2022, 01/05/2026

Last Reviewed Date: 04/05/2022, 01/05/2026

Replaced:

Supporting Documents:

Idaho Code section 50-1003





VALLEY REGIONAL TRANSIT BOARD RESOLUTION

BALANCED BUDGET AND RESERVES POLICY POLICY NUMBER 5.16.00 (G) RESOLUTION VBD26-001

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE UPDATED BALANCED BUDGET AND RESERVES POLICY, POLICY NUMBER 5.16.00 (G)

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Valley Regional Transit staff completed a review of finance policies to manage finance activities; and

WHEREAS, the Balanced Budget and Reserves Policy is needed to give guidance to staff and Board members; and

WHEREAS, Valley Regional Transit is committed to a balanced budget; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approves the updated Balanced Budget and Reserves Policy 5.16.00 (G)

Section 2. That this Resolution shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 1.26.00

Resolution Number: VBD26-002

Policy Title: Fixed Asset Policy

Signature of Board Chairperson

Date

Signature of Chief Executive Officer

Date

STATEMENT OF POLICY

This policy recognizes the importance for Valley Regional Transit (hereinafter “Authority”) to accurately distinguish and record capital acquisitions from operating expenditures as well as managing those capitalized assets from purchase through disposal. The Authority recognizes the importance of following all Federal Transit Administration (hereinafter “FTA”), State, and local laws and guidance. The Authority also recognizes the importance of following The Generally Accepted Accounting Principles when accounting for fixed assets.

DEFINITIONS

The following words and phrases, whenever used by the Authority, shall be construed as defined in this section unless, from the context, a different meaning is intended or unless a different meaning is specifically defined and more particularly directed to the use of such words or phrases:

Authority Property – All tangible items owned by the Authority, whether movable or fixed, including, without limitation, equipment, supplies, materials, vehicles, land, buildings, and improvements to land or buildings.

Surplus Property – Authority property which has been determined to not be required for the needs and for the discharge of the responsibilities of the Authority.

Fixed Asset – Any Authority asset that has been capitalized following this policy.

Estimated Fair Market Value – The value of an item in the marketplace regardless of its initial purchase price or residual value.

Federal Interest – The dollar amount that is the product of: (1) the federal share of total project costs, and (2) the current estimated fair market value of the property to the extent of acquiring or improving the property were included as project costs.

POLICY

I. Asset Capitalization

- A. The Authority will capitalize all individual assets, or groups of related assets purchased together, with a total cost of \$20,000 or more and an expected useful life of greater than one year. Assets that have a high likelihood of being damaged, moved, or vandalized—such as bus shelters—or items that are consumed, used up, or worn out within one year, will not be capitalized, even if they meet the cost threshold. These items will be expensed in the year of acquisition.
- B. The Authority works with municipalities and other agencies to upgrade transit infrastructure. In these cases, the Authority will work with these partners to contribute the capital expenditures to the partners by following their capitalization policies.
- C. Fixed assets will be categorized as one of the following classifications:
 - 1. Office furniture and equipment
 - 2. Shop tools and equipment
 - 3. Buildings and grounds
 - 4. Farebox collection equipment
 - 5. Computer and telephone
 - 6. Communications equipment
 - 7. Fuel dispensing equipment
 - 8. Electrical charging equipment
 - 9. Enterprise Resource Planning (ERP) system
 - 10. Support vehicles
 - 11. Motor coaches/buses
 - 12. Demand-response vans
 - 13. Transit facilities
 - 14. Signage/marketing
 - 15. Security equipment
- D. All fixed assets will be depreciated according to useful lives as defined in FTA Circular 5010.1F.

II. Fixed Asset Control

- A. The Senior Accountant/Controller shall maintain accurate fixed asset information including, without limitation, adequate inventory controls and accountability systems for all property owned or under control of the Authority; and shall periodically inventory all such property to determine correct accounting of the fixed asset.
- B. The Senior Accountant/Controller will act in an internal service capacity, monitoring and coordinating inputs to the accounting system. The Senior Accountant/Controller will:



1. Maintain a complete and accurate fixed asset system including, without limitation, the historical and current value of each asset.
2. Collect, store, make available, and generate reports pertaining to the fixed assets for management's use.

III. Surplus Property

- A. Determination of surplus property will be assessed by department managers, directors and/or chiefs. As an asset has been deemed surplus, the department chief will fill out and sign an "Asset Disposal and Transfer Form". That form will need to be signed by the Chief Financial Officer.
- B. Prior to the disposal of any Authority fixed asset, the Board of Directors must first adopt a resolution approving the property to be sold, donated, or scrapped.
- C. A public hearing must be held, and a hearing notice shall be published in accordance with provisions of section 40-206 of the Idaho Code.
 1. The publication of notice of a hearing must be published at least one (1) time in a weekly newspaper or at least two (2) consecutive times in a daily newspaper.
 2. The last notice shall be published not less than five (5) days prior to the hearing.

IV. Disposal Methods

Surplus property shall be disposed of in one of the following methods:

- A. Donation to Non-Profit Entities
 1. The Authority will follow the Vehicle Donation Policy 6.04.08.
 2. This method is only available if the estimated fair market value of the surplus property is easily determined, and the estimated fair market value is lower than \$10,000 per FTA Circular 5010.1F.
- B. Scrapping an Asset

The Authority may scrap or otherwise dispose of surplus property in the most economical manner when the estimated fair market value is \$10,000 or less, consistent with FTA Circular 5010.1F. If components are recyclable, the Authority shall recycle them where feasible. No federal reimbursement is required for items with a fair market value under this threshold.
- C. Public Auction

The Authority shall use this method for disposal if the estimated fair market value of the surplus property is higher than \$10,000. The Authority shall take the surplus property to a public auction house and allow the auction house to sell the surplus property to the highest bidder.

The Authority shall account for the federal interest of the proceeds in accordance with FTA Circular 5010.1F.



D. Real Estate

The Authority shall utilize an independent real estate agent with regards to selling property to achieve the most advantageous price.

V. Additional Policies Regarding Vehicles

The certificate of title for sold and donated vehicles will be provided when the recipient takes possession of the vehicle, or the auction company takes possession of the vehicle for sale.

VI. Employee Responsibility

A. Employees are responsible for the care and safekeeping of Authority property.

1. Employees and subsidiary corporations managing Authority operations will be held accountable for any Authority property lost, stolen, damaged, or destroyed by a negligent act of an employee.
2. Personal liability may result when a person's negligence or willful misconduct toward Authority property is the cause of any loss, theft, damage, or destruction, of such property. In addition, disciplinary action may be taken.

END OF POLICY

Adoption Date: 07/16/2007

Effective Date: 07/16/2007

Last Revised Date: 08/01/2022, 01/05/2026

Last Reviewed Date: 08/01/2022, 01/05/2026

Replaced: Surplus Property Policy (with the same policy number)

Supporting Documents:

Federal Transit Administration (FTA) C5010.1F Grant Management Requirements (or any superseding document)

Idaho Public Code section 40-206

Vehicle Donation Policy 6.04.08





VALLEY REGIONAL TRANSIT BOARD RESOLUTION

FIXED ASSET POLICY
POLICY NUMBER 1.26.00 (G)
RESOLUTION VBD26-002

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE UPDATED FIXED ASSET POLICY, POLICY NUMBER 1.26.00 (G)

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Valley Regional Transit staff completed a review of finance policies to manage finance activities; and

WHEREAS, the Fixed Asset Policy is needed to give guidance to staff and board members; and

WHEREAS, Valley Regional Transit is committed to managing fixed assets; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approves the updated Fixed Asset Policy 1.26.00 (G)

Section 2. That this Resolution shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 5.17.00 (G)

Resolution Number: VBD26-004

Policy Title: Fiscal Year-End Accounting, Audit and Budget Amendment Processes

Signature of Board Chairperson

Date

Signature of Chief Executive Officer

Date

STATEMENT OF POLICY

This policy recognizes the importance of timely and accurately preparing for closing the fiscal year in order to compile the year-end financial reports and conduct the annual audit. A number of processes are necessary in order to close Valley Regional Transit's (hereinafter "Authority") books and prepare them for an audit, as well as compiling the capital budget amendment and year-end encumbrance amounts that are presented to the Authority's Board of Directors each January. This policy identifies those processes, the key steps in their accomplishment, and the responsible parties who ensure timely completion.

DEFINITIONS

The following words and phrases, whenever used by the Authority, shall be construed as defined in this section unless, from the context, a different meaning is intended or unless a different meaning is specifically defined and more particularly directed to the use of such words or phrases:

Fiscal End-Of-Year Calendar and Process Checklist - The fiscal year-end calendar and instructions are updated and issued by the Authority's finance department each September identifying key processes and the related deadlines. These instructions contain the detailed procedures for all end-of-year activities, including specific review and prioritization criteria for encumbrance roll-forward and budget amendment items.

Fiscal Start-Of-Year Calendar and Process Checklist - The start-of-year calendar and instructions updated and issued by the Authority's finance department each September identifying key processes and the related deadlines needed to be met in order to begin a fiscal year. The instructions contain detailed procedures for all beginning-of-the-year activities.

Carryforward Process - The financial process by which remaining budgets for specific capital projects and/or operational expense items approved in a prior fiscal year are added to the subsequent fiscal year budget that was approved.

1. Preliminary Carryforwards - Departmental preliminary requests are submitted to finance to determine policy compliance and to expedite approval for time-sensitive project expenses to occur in the subsequent budget period.
2. Final Carryforwards - The Authority's Board of Directors approve project/program lists, which includes monetary amounts for all capital and operating amounts to be re-appropriated into the next fiscal year.

Encumbrances - The process that ensures the legal funding obligation, as identified by open purchase orders or executory contracts have been adequately reserved at the close of the fiscal year, including establishing the budgetary authority in the subsequent fiscal year to complete the transaction.

Accounts Payable - Processing of accounts payable at year-end differs depending on the timing of the purchase and receipt of goods or services as described below. All invoices dated prior to September 30 are required to be obtained by staff and project managers in time to allow for processing into one of the Authority's final fiscal year payment cycles as dictated in the fiscal end-of-year calendar. Instances where invoices are received after that date are required to be accrued by the finance department or contractor staff with a journal entry. The following criteria apply to the recognition of expenses in the correct fiscal year:

1. Goods or services ordered and received on or before September 30 should be recognized as an expense in the current fiscal year. The cash settlement of the liability may be in the subsequent fiscal year.
2. Goods or services ordered but not received on or before September 30 are an expense and a liability of the subsequent fiscal year.
3. Goods or services ordered and received after September 30 are an expense of the subsequent fiscal year.

Payable Accruals - The process that allows the recognition of expenses when incurred regardless of the timing of the cash side of the transaction. Accounts payable journal entries are to be completed by finance and contractor staff according to the date of the invoice and predicated upon the timing of the receipt of the good or service as outlined in the fiscal end-of-year calendar.

Operating Carryforward Item - An operating expense item that was budgeted in a prior year for which the economic impact of the event has not occurred. Approval is required to carry forward the expense into the subsequent budget year through a budget amendment. All operating carryforward items require the Authority's Chief Executive Officer's approval, including identification that the local funding match is available.



Receivable Accruals - The process that allows for the recognition of revenue when earned regardless of the timing of the cash side of the transaction. The Authority's finance department is responsible for processing journal entries to accrue all revenues including grant revenue at fiscal year-end.

Purchase Order (PO) Carryforward - The process in which open and active POs may be carried forward from one fiscal year to the next. From a practical standpoint, the Authority typically closes open purchase orders at the end of a fiscal year and reopens purchase orders in the new fiscal year at the remaining unspent balance. Funding and budget authority are re-examined and/or identified in the PO carryforward process in order to ensure funding availability. Any funding and budget considerations are addressed through this process.

- A. Asset and Capital Project Reporting - The process in which the finance department meets with departments during early September of each fiscal year in order to determine the status and percentage of completion on major capital and operational projects.
- B. Year-end Inventory Process - The process by which goods, parts and supplies inventories are counted and valued as of September 30 of each fiscal year. Quantity and cost are verified in order to present the year-end inventory balances fairly in the Authority's statement of net position.
- C. Capital Asset Inventory Process - The process by which the inventory of capital assets are audited by the Authority's accounting staff as required by Federal Transit Administration (FTA) Circular Requirements. This process ensures the fair presentation of capital asset balances in the Authority's statement of net position.
- D. Annual Audit - The process of providing a trial balance to an independent auditor in order to have independent tests and assessment as to the fair presentation of the Authority's financial information issued as of September 30 of each fiscal year. The Authority also utilizes external auditors to assist in the compilation of its year-end financial statements.

Board of Directors – The Board of Directors consists of *general members* from Ada County, Canyon County, each incorporated city within Ada County and Canyon County or Canyon County; *special members*, including Boise State University (BSU), Capital City Development Corporation and the College of Western Idaho; and *ex-officio members* from the Idaho Transportation Department.

Executive Board – The Executive Board consist of four (4) board officers (the chair, chair-elect, vice-chair, and treasurer), the immediate past chair, five (5) at-large members, and a BSU representative.

POLICY

I. ENCUMBRANCE CRITERIA

- A. The Authority utilizes an encumbrance process for purchase orders that have not been fulfilled as of September 30 of each fiscal year. Typically, purchase orders are cancelled at fiscal year-end with new purchase orders input into the financial system as of October 1 of the new fiscal year. Encumbrances represent commitments to expend resources, not an actual expense or liability. The following may be allowable as encumbrance items:

1. Products – supplies, equipment, and other tangible items as identified by an open purchase order (PO).
 2. Construction-related services or contracted services, such as architecture and design services, for capital projects identified in an open PO.
 3. Professional services – specific professional services such as consultation for a special operating program/project identified in an open PO. Departments must submit specific open purchase orders for encumbrance consideration to finance by the due date described in the fiscal year-end calendar. Items not identified by a department will not be encumbered, with the open PO being closed.
- B. Departments will provide to finance the following information for each encumbrance item intended for consideration:
1. What was ordered
 2. When was the item(s) ordered
 3. When the product or service is expected to be received/provided

Encumbrance items without an explanation will not be considered for the year-end encumbrance process.

II. CARRYFORWARD CRITERIA

- A. The carryforward process is the mechanism or process to “roll forward” unspent and unobligated budget amounts from the one fiscal year into the next in order to support departments in the achievement of specified goals and objectives. It is the general policy of the Authority that at the end of the fiscal year, all unspent and unobligated monies from divisional budgets revert to the unassigned net position for reallocation by the Authority’s Board of Directors.

Designated reserves and unspent and unobligated monies will remain in the respective reserve account. The finance department will bring forth to the Authority’s Board of Directors a listing of budget amendment amounts during January of each fiscal year. These carryforward or amendment amounts will be an adjustment to the budget that is required to be adopted in September. A carryforward of an operating nature may be presented to the Authority’s Board of Directors as a budget amendment after approval by the Executive Director.

- B. In the event that the financial position of the Authority, as a whole, is in a net negative position or another respective reserve is insolvent, a priority funding strategy will be presented to the Authority’s Board of Directors and implemented accordingly. Finance will work with the affected departments to provide prioritized funding details in order to facilitate the decision-making process.
- C. In the event that the financial position of the authority is in a net positive financial position at fiscal year-end, Finance will provide the Authority’s Board of Directors with a listing of the amount(s) of designated and undesignated reserves once the year-end trial balance has been prepared for audit purposes.



- D. At the end of the fiscal year, all monies revert to the net position (retained earnings) of the Authority. However, the following exception items will be carried forward, net of department revenue losses and personnel cost overages:
1. Special operating projects or capital projects that were originally deemed and approved as a multi-year project
 2. Expense amounts funded from dedicated resources. Departments must submit the following information that validates the carryforward request to finance:
 - a. Progress status and expenses thorough September 30 on each multi-year special project and/or capital project
 - b. Approval date of the special and/or capital project and estimated completion date
 - c. Funding source

Carryforward items without the required information will not be considered for the end of year process. All other approved funding requests will be processed in subsequent budgets and/or amendments and are subject to the review process associated with such requests. The Authority's Board of Directors has full discretion to change the recommended carryforward amounts.

III. CAPITAL ASSETS AND PROJECT DOCUMENTATION

- A. Capital Asset/Inventory Update - The Authority's capital asset inventory is audited by internal finance staff every other year in compliance with FTA requirements. This capital asset inventory provides reasonable assurance by management that assets exist, are being safeguarded, and they are properly accounted for. This internal accounting control is different from the requirements mandated by FTA's State of Good Repair informational reporting.
- B. Departments will submit capital project information to finance indicating the status of each project. Finance will provide departments with a schedule identifying the information that is needed. The due date for all subsequent fiscal year project information is September 15.

IV. FISCAL YEAR-END PROCESS

- A. Fiscal end-of-year and start-of-year calendars are due to departments from finance by September 1.
- B. The upcoming fiscal year project information is due into finance by September 15.
- C. Directors, managers and contractors are required to contact their vendors and/or suppliers in order to obtain all final invoices for goods and service(s) work performed as of September 30 by the end of the first full week of October.
- D. The final accounts payable processing cycle for the prior year is to be completed by the end of the third full week of October.
- E. Preliminary end of year financial statements and fourth quarter budget to actual variance reports are due by the end of the fourth week of October.



- F. The fiscal year end soft close deadline is identified in the end-of-year calendar.
- G. The final year-end trial balance deadline is identified in the end-of-year calendar.
- H. The auditor on site commencement date is identified in the end-of-year calendar.
- I. Capital budget amendments are available for review – first week in December.

V. RESPONSIBILITIES AND ACCOUNTABILITIES

- A. Authority's Board of Directors – Reviews and approves all related end of year policies, financial reports and capital and operating amendment amounts.
- B. Authority's Executive Board – Performs the initial review and/or seeks clarification of all related end of year policies, financial reports and capital and operating amendment amounts. Recommends approval of these items to the Authority's Board of Directors.
- C. Chief Executive Officer – Finalizes and forwards recommendations for approval of the capital and operating amendment transactions to Authority's Executive Board.
- D. Chief's Team – Reviews the capital and operating amendment amounts submitted by departments. In the event the Authority is in a net negative financial position, the chief's team reviews and determines funding priorities for these requests and submits these to the Chief Executive Officer.
- E. Department Managers/Project Managers – Comply with annual end-of-year deadlines and follow policy, guidelines and informational requirements related to encumbrances and any capital and operating amendment requests.
- F. Finance Department – Manages the overall year-end closing process and schedule including the following key tasks:
 - 1. Compiles the master list of departmental capital and operating amendment requests, including purchase orders, encumbrances and carryforwards
 - 2. Completes accounts receivable and payable accruals
 - 3. Compiles all financial information in order to submit an accurate trial balance to the Authority's auditors dated as of September 30 of each fiscal year by the due date outlined in the end-of-year calendar
 - 4. Creates necessary financial reports, reconciliations and schedules for the annual audit
 - 5. Oversee the Authority's independent annual audit process. Works with the Authority's independent auditors to compile the final published financial statements
 - 6. Reports end-of-fiscal year results, both unaudited and audited, to the Valley Regional Transit Board of Directors.



END OF POLICY

Adoption Date: 09/24/2018

Effective Date: 09/24/2018

Last Revised Date: 04/04/2022, 01/05/2026

Last Reviewed Date: 04/04/2022, 01/05/2026

Replaced:

Supporting Documents:

Federal Transit Administration Circular Requirements





VALLEY REGIONAL TRANSIT BOARD RESOLUTION

FISCAL YEAR-END ACCOUNTING, AUDIT AND BUDGET AMENDMENT PROCESSES POLICY POLICY NUMBER 5.17.00 (G) RESOLUTION VBD26-004

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE UPDATED FISCAL YEAR-END ACCOUNTING, AUDIT AND BUDGET AMENDMENT PROCESSES POLICY, POLICY NUMBER 5.17.00 (G)

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Valley Regional Transit staff completed a review of finance policies to manage finance activities; and

WHEREAS, the Fiscal Year-End Accounting, Audit and Budget Amendment Processes Policy is needed to give guidance to staff and Board members; and

WHEREAS, Valley Regional Transit is committed to compiling year-end financial reports for the annual audit and presenting carryforwards to the Authority’s Board of Directors; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approve the updated Fiscal Year-End Accounting, Audit and Budget Amendment Processes Policy 5.17.00 (G)

Section 2. That this Resolution shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 5.20.00

Resolution Number: VBD26-005

Policy Title: Credit Card Policy

Signature of Board Chairperson

Date

Signature of Chief Executive Officer

Date

STATEMENT OF POLICY

The purpose of the Valley Regional Transit (VRT) (henceforth “Authority”) credit card policy is to define the relevant responsibilities of Authority staff in administering Authority credit cards and to ensure credit card holders comply with procurement policies required by the Authority.

DEFINITIONS

The following words and phrases, whenever used by the Authority, shall be construed as defined in this section unless, from the context, a different meaning is intended or unless a different meaning is specifically defined and more particularly directed to the use of such words or phrases:

PROCUREMENT - The process of acquiring goods and services by purchasing from commercial businesses.

BOARD OF DIRECTORS - The Board of Directors consists of *general members* from Ada County, Canyon County, each incorporated city within Ada County and Canyon County or Canyon County; *special members*, including Boise State University (BSU), Capital City Development Corporation, and the College of Western Idaho; and *ex-officio members* from the Idaho Transportation Department.

EXECUTIVE BOARD – The Executive Board consists of four (4) Board officers (the Chair, Chair Elect, Vice Chair, and Treasurer), the immediate past Chair, six (6) at large members, and a BSU representative.

POLICY

I. GENERAL

Objective

The purpose of the Authority credit card policy is to define the relevant responsibilities of Authority staff in administering Authority credit cards and to ensure credit card holders comply with procurement policies required by the Authority.

Eligible Staff

Eligibility for an Authority credit card is determined by the Chief Financial Officer (CFO) on a case-by-case basis. If a staff member believes they are eligible for an Authority credit card, they may submit a request with their business case to hold a credit card. That case must also have the approval of the staff member's immediate supervisor.

Credit Card Limits

Card limits are determined by the CFO on a case-by-case basis. If a card holder believes they should have a different limit than they currently hold, they may submit a request with their business case for a different limit. That case must also have the approval of the card holder's immediate supervisor.

Temporary Card Limit Raise and All Purchases Over \$3,000

If a card holder needs to make a purchase on their Authority credit card that is higher than their limit, or over \$3,000, the card holder must get prior approval from the CFO or Controller before the purchase occurs.

Allowable Expenses

Authority credit card purchases are limited to micro purchases and purchases where it is not possible to comply with the standard requisition and procurement processes.

1. The following are examples of expenditures that are eligible for purchase on Authority credit cards.

- Online purchases where the company does not allow for invoicing
- Travel including hotel and flight
- Small items typically found on expense reports

2. The following are examples of expenditures that are **NOT** eligible for purchase on Authority credit cards.

- Purchases of gift cards
- Cash advances
- Payments to contracted vendors

II. CARD HOLDER RESPONSIBILITIES

Reconciliation

Authority card holders must submit all original receipts for each month to accounts receivable staff within ten (10) days after the end of the month. A card holder may



request an extension due to vacation or business travel, but that request must be approved by accounts receivable staff prior to the ten (10)-day deadline.

Personal Purchases

Authority card holders may not make personal purchases on their company credit card. If a personal purchase is accidentally made on an Authority credit card, the card holder must immediately notify accounts receivable staff and will be required to reimburse the Authority the full cost of the purchase. The reimbursement may be withheld from the card holder's next paycheck.

Card Security

A card holder has ultimate responsibility for an Authority credit card. A card holder shall treat the safety of the card the same way they treat the safety of their personal credit cards. They will not leave it unattended or give it to any other person (e.g., friends, family, colleagues) even just to hold.

III. Card holders shall report a stolen or missing credit card to the CFO immediately **Policy Violation**

Any violation of this policy or abuse of credit cards by Authority card holders will be addressed as noted below and may result in disciplinary action up to and including termination of employment.

- A. First time violations will result in a minimum 6-month suspension from card holding.
- B. Second time violations will result in an indefinite suspension from card holding

END OF POLICY

Adoption Date: 10/03/2022

Effective Date: 10/03/2022

Last Revised Date: 01/05/2026

Last Reviewed Date: 01/05/2026

Replaced:

Supporting Documents:





VALLEY REGIONAL TRANSIT BOARD RESOLUTION

CREDIT CARD POLICY
POLICY NUMBER 5.20.00
RESOLUTION VBD26-005

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE UPDATED CREDIT CARD POLICY, POLICY NUMBER 5.20.00

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Valley Regional Transit staff completed a review of finance policies to manage finance activities; and

WHEREAS, the Credit Card Policy is crucial to give guidance to staff and Board members; and

WHEREAS, Valley Regional Transit is committed to managing credit cards; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approves the updated Credit Card Policy 5.20.00.

Section 2. That this Resolution shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

(Signatures to follow on next page)

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT

This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 5.19.00

Resolution Number: VBD26-006

Policy Title: Financial Reporting Policy

Signature of Board Chairperson

Date

Signature of Chief Executive Officer

Date

STATEMENT OF POLICY

Financial reporting is a means of communicating financial information to users. Consequently, it is not an end in itself but is intended to provide information useful for many purposes. This policy recognizes the importance of accurately and timely reporting financial information in order to meet the needs of decision makers, to ensure financial transparency and demonstrate public accountability. Valley Regional Transit (hereinafter “Authority”) prepares and issues various forms of financial reporting. All forms aspire to possess the basic characteristics of understandability, reliability, relevance, timeliness, consistency and comparability. The Authority accounts for its operations as a single enterprise fund utilizing a full accrual basis of accounting. The Authority complies with accounting standards issued by the Governmental Accounting Standards Board (GASB).

The Authority’s financial reporting requirements, practices and protocols contained within this policy assist in fulfilling our duty to be publicly accountable while enabling users to assess that accountability by:

1. Providing information to determine whether current-year revenues were sufficient to pay for current-year services
2. Demonstrating whether resources were obtained and used in accordance with the legally adopted budget
3. Providing information about the sources and uses of financial resources and whether financial position improved or deteriorated as a result of the year’s operations and finally
4. Providing information to assist users in assessing the service efforts, costs and accomplishments of the Authority.

This financial reporting policy contained herein provides a framework to describe the Authority's basic underlying internal financial control environment and the various forms of financial reporting.

DEFINITIONS

The following words and phrases, whenever used by the Authority, shall be construed as defined in this section unless, from the context, a different meaning is intended or unless a different meaning is specifically defined and more particularly directed to the use of such words or phrases:

Accrual Accounting: Is an accounting method that measures the performance and financial position of a financial reporting entity by recognizing economic events regardless of when the cash settlement transactions occur. Economic events are recorded when the transaction occurs rather than when payment is made or received. Accrual Accounting utilizes the matching principle for revenues and expense.

Financial Reporting Users: Utilizing and/or referring to "users" of financial statements or financial reporting is a generally accepted practice in accounting literature or discussions rather than having to determine or specifically identify who are the intended targeted users of the Authority's financial statements or other financial reporting. Users can be internal or external users – employees, system users, the public, creditors, investors, regulators, bond holders, judiciary, etc.

GASB: Established in 1984 the Governmental Accounting Standards Board is an independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state, local governments and political subdivisions that follow Generally Accepted Accounting Principles (GAAP).

Internal Control Systems: As defined in accounting and auditing; internal control systems are a collection of processes, systems and procedures that provide for reasonable assurance that an organization is achieving its operational and financial objectives. Internal controls assist in achieving efficiency, effectiveness, reliable financial reporting, and compliance with laws, regulations and policies.

Unearned Revenues: Accounts utilized in the Authority's general ledger beneath the liability section of the balance sheet. This area of the balance sheet contains any deferred inflows of financial resources. It is the Authority's accounting convention to record an initial receivable on the left side of the balance sheet and offsetting unearned revenue (deferred inflow of resources) on the right side of the balance sheet for selected sources of funds. As the earnings process completes, amounts are transferred out of the balance sheet and recognized as revenue in the income statement.

POLICY

1. INTERNAL CONTROL SYSTEM

Overview: The Authority maintains a set of operational and financial standards, processes and structures that provide for reasonable assurance in achieving management's assertion that assets and resources are being safeguarded to the greatest extent possible and that operations and financial activities will be conducted efficiently and effectively.

The Authority's internal control system is composed of the following five major components:

1. The control environment established by the board and management
2. The risk assessment processes established by the Authority
3. Information systems controls
4. Control activities
5. Controls monitoring

Some of the components of this control system, as it relates to finances, are as follows:

- A. The Authority records the financial impact of all economic transactions that impact assets, deferred outflow of resources, liabilities, deferred inflow of resources, revenues and expenses on a daily basis utilizing double-entry bookkeeping.
- B. The Authority has an annual independent audit and prepares accrual-based financial statements.
- C. The Authority separates incompatible financial administration duties to the greatest extent possible. In finance and accounting, most organizations aspire to provide segregations between three main financial control areas:
 1. The authorization and approval of transactions
 2. The recording/reporting of transactions
 3. The custody over assets. The objective of the Authority is to operationally provide for these segregations, while ensuring that the costs of providing for those segregations do not exceed the benefits provided by the segregation.
- D. The Authority utilizes various operational, ridership-based and financial computerized software applications in order to record the economic impacts of financial transactions and transportation events.
- E. The Authority closes its books monthly including performing the reconciliation of material assets and liability accounts. The Chief Financial Officer reviews the complete monthly financial close packet each month including approving all journal entries.
- F. The Authority utilizes dual approval for check and ACH transactions.
- G. The Authority completes various annual year-end audit schedules, reporting and reconciliations.



- H. The Authority performs periodic contractor inventory auditing within the transit systems.

2. ANNUAL FINANCIAL REPORTING

A. Annual Audit and Prepared Financial Statements

Overview: Annually, the Authority engages independent external auditors to conduct an independent audit in order to assess the fair presentation of its issued financial statements dated as of September 30 of each fiscal year.

Financial Reporting Package:

1. Independent auditor's report
2. Management discussion and analysis
3. Statement of net position (balance sheet)
4. Statement of revenues, expenses and changes in net position (income statement)
5. Statement of cash flows
6. Notes to financial statements
7. Required supplementary information

Annual Reporting Timeframe: The financial statements are required to be issued six (6) months following the fiscal year end (March 31).

The Authority's Board Reporting Date: April of each fiscal year

Responsible Party: The Authority's finance department

B. Annual Budget Development Reporting and Approval Process

Overview: Annually, the Authority prepares estimates of the budgeted revenues and expenses by division and system for the upcoming fiscal year that is submitted for approval to the Authority's Board of Directors.

Financial Reporting Package:

1. Actual revenue and actual expense trends
2. Funding summary (local revenues)
3. Federal funding reconciliation
4. Preliminary budget summaries
5. Capital projects budget
6. Budget overview and analysis
7. Public notice and resolution

Actual Revenue and Expense Trends and Federal Reconciliation – December /January

Budget Presentations: March to May; preliminary budget to the Executive Board – June



The Authority's Board Reporting Date: Submitted in August for review and approval

Responsible Parties: The Authority's finance department–coordinates. Management, managers and contractors – prepare budgets.

C. Historical and Forecasted Revenue and Expense Reporting

Overview: As part of the budgetary process, finance, operations and the Chief Executive Officer present historical and forecasted revenue and expense reporting by division to the Executive Board for analytical purposes in order to provide context for the upcoming year's budget needs and constraints.

Financial Reporting:

1. Actual historical revenue and expenses over a three (3) year period
2. Projected revenues and expenses for the upcoming budget year
3. Recent favorable and unfavorable budget to actual variances by major revenue and expense categories

The Authority's Executive Board Reporting Timeframe: December to April of each year

Responsible Party: The Authority's finance department

D. National Transit Database (NTD) Financial Reporting

Overview: NTD is a federal reporting program for transit agencies receiving Federal Transit Administration (FTA) funding. It serves as a primary repository for all transit-related data and statistics in the United States. Operational, service, ridership, financial and transit vehicle and asset information is input into various forms (A, B, F, R, S, etc.) within the reporting application based upon mode or method of transportation.

Annual Reporting Timeframe: Four (4) months following the fiscal year-end

Certification: Certified by the Authority's Chief Executive Officer upon submission

The Authority's Board Reporting Date: No specific reporting date. Typically, periodic update reporting is provided to the board on an ad hoc basis.

Responsible Parties: The Authority's finance department is responsible for all NTD financial and employee reporting. The department coordinates with regional operations, development and the Authority's contractors to ensure all information is reported and complies with other NTD requirements.

3. INTERIM FINANCIAL REPORTING

Overview: Various financial reports are prepared by the Authority's finance department. These reports are reviewed by the Authority's executive management on a monthly and



quarterly basis. The reports are then submitted to the Authority's Executive Board for review and approval, with eventual presentation to the Authority's Board of Directors.

A. Budget To Actual Revenue and Expense Reporting

Overview: As part of the quarterly financial reporting process, the Authority's finance department, other departments, and contractors work in unison to prepare a quarterly budget variance report that analyzes actual revenues and expenses as compared to the established budgetary amounts through each of the four (4) quarters of the fiscal year (Q1 to Q4).

Financial Reporting:

1. Quarterly Budget Report
2. Quarterly Budget Comments

Reporting Timeframe: Reported to the Executive Board six (6) weeks following quarter's end

Responsible Parties: The Authority's finance department compiles the financial report and coordinates with regional operations, development, and the Authority's contractors to ensure that all material revenue and expense variances are explained. Material variances are defined as follows:

Revenue Variances:

- Unfavorable (actual below budget): Variances exceeding 10% of the year-to-date budget and \$100,000 require explanation.
- Favorable (actual above budget): Variances exceeding 15% of the year-to-date budget and \$150,000, or those indicating a structural change in revenue, require explanation.

Expense Variances:

- Unfavorable (actual above budget): Variances exceeding 10% of the year-to-date budget and \$50,000 require explanation.
- Favorable (actual below budget): Variances exceeding 15% of the year-to-date budget and \$150,000 when persistent or with operational, staffing, or grant-related implications, require explanation.

B. Cash Position Reporting

Overview: As part of the quarterly financial reporting process, the Authority's finance department prepares an operating cash balance analysis that compares the General Ledger cash balances at a particular quarter's end to the established cash balance benchmark.

Financial Reporting:

1. Operating cash balance analysis
2. Cash balance report memo

Reporting Timeframe: Reported to the Executive Board six (6) weeks following quarter's end



Responsible Parties: The Authority's finance department

C. Balance Sheet and Income Statement Reporting

Overview: As part of the monthly financial reporting process, the Authority's finance department prepares a Statement of Net Position (balance sheet) and a Statement of Revenues, Expenses and Changes in Net Position (income statement) on a monthly basis.

Financial Reporting:

1. Statement of Net Position
2. Statement of Revenues, Expenses and Changes in Net Position

Reporting Timeframe: Approximately fifteen (15) to twenty (20) days following month or quarter's end

Responsible Parties: The Authority's finance department

D. Cash Flow Projections and Reporting

Overview: As part of the quarterly reporting process, the Authority's finance department updates and prepares a cash flow projection.

Financial Reporting: The Authority's Cash Flow Projection

Reporting Timeframe: Quarterly. During the months of January to March and August to September this projection is updated monthly.

Responsible Parties: The Authority's finance department

4. FINANCIAL REPORTING TO EXTERNAL STAKEHOLDERS

A. FTA Triennial Review Reporting

Overview: Mandated by Congress in 1982, the Triennial Review occurs once every three (3) years. The Federal Transit Administration performs a Triennial Review as an FTA management tool for examining grantee performance and adherence to current FTA requirements and policies. The review currently examines seventeen (17) areas.

This policy documents the financial reporting requirements associated with four (4) of the seventeen (17) areas of the FTA Triennial Review process. The policy implications associated with the other thirteen (13) areas are covered in other policies of the Authority.

Financial Reporting:

1. Financial management and capacity
2. Technical Capacity – award management
3. Procurement
4. Disadvantaged Business Enterprise (DBE).



Reporting Timeframe: Triennially

Responsible Parties: The Authority's finance department is responsible for all financial, grant and DBE reporting. The department coordinates with regional operations, development and the Authority's contractors to ensure all information is reported.

B. Federal Transit Administration - Federal Financial Reports (FFR's)

Overview: The Authority is a designated recipient of federal funding. Quarterly FFR's are submitted as requested through the federal reporting system (TrAMS).

Financial Reporting:

1. Federal Financial Report
2. Milestone Progress Reports

Reporting Timeframe: Quarterly and annually

Responsible Parties: The Authority's finance department

C. Payroll-related and Accounts Payable Reporting

Overview: The Authority utilizes a third-party contractor to process regional employee payroll and tax reporting. The Authority reports defined benefit information to the Public Employee Retirement System of Idaho (PERSI). The Authority annually issues 1099 forms to vendors and to the Internal Revenue Service (IRS) in accordance with applicable federal tax reporting requirements.

Financial Information and Reporting: All payroll, IRS and State of Idaho tax reporting and pension benefit reporting

Reporting Timeframe: Bi-weekly and annually

Responsible Parties: The Authority's finance department

D. Public Financial Information Requests

Overview: The Authority complies with Idaho State Statute Title 74 – Transparent and Ethical Government Chapter 1 – Public Records Act for all public information requests including request for financial information and reporting.

Financial Information and Reporting: Local and federal funding, budgets, historical revenues and expenses, financial data extracts and reports as requested

Reporting Timeframe: Grant or deny within three (3) business days of the receipt of the request and completion no later than ten (10) business days.

Responsible Parties: Finance department in coordination with the Authority's Public Information Officer.



5. RESPONSIBILITIES AND ACCOUNTABILITIES

A. The Authority's Board of Directors

Approves all related financial policies, quarterly financial and budget to actual reporting and annual budgets and amendments

B. The Authority's Executive Board

Performs the initial review of all financial reporting. May seek clarification and/or resubmission from the Authority's management for items that require further research/reporting. The Executive Board recommends approval of financial reports and budgets/amendments to the Authority's Board of Directors when warranted.

C. Chief Executive Officer

Reviews, approves, and recommends forwarding of financial reporting and budgets/amendments to the Authority's Executive Board for review

D. Executive Management Team

Works in conjunction with the finance department to prepare financial reports that are submitted to the Chief Executive Officer for review

E. Finance Department

Manages the overall Authority's financial reporting processes for the Authority including any associated schedules/timelines for completion

1. Compiles financial reports and information for submission to various internal and external parties
2. Creates specific financial policies and financial reports that are submitted to the Chief Executive Officer for review and approval
3. Prepares historical financial information and analysis as requested by A – D above

END OF POLICY

Adoption Date: 09/24/2018

Effective Date: 09/24/2018

Last Revised Date: 01/05/2026

Last Reviewed Date: 01/05/2026



This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 5.19.00

Resolution Number: VBD26-006

Policy Title: Financial Reporting Policy

Signature of Board Chairperson

Date

Signature of Chief Executive Officer

Date

STATEMENT OF POLICY

Financial reporting is a means of communicating financial information to users. Consequently, it is not an end in itself but is intended to provide information useful for many purposes. This policy recognizes the importance of accurately and timely reporting financial information in order to meet the needs of decision makers, to ensure financial transparency and demonstrate public accountability. Valley Regional Transit (hereinafter “Authority”) prepares and issues various forms of financial reporting. All forms aspire to possess the basic characteristics of understandability, reliability, relevance, timeliness, consistency and comparability. The Authority accounts for its operations as a single enterprise fund utilizing a full accrual basis of accounting. The Authority complies with accounting standards issued by the Governmental Accounting Standards Board (GASB).

The Authority’s financial reporting requirements, practices and protocols contained within this policy assist in fulfilling our duty to be publicly accountable while enabling users to assess that accountability by:

1. Providing information to determine whether current-year revenues were sufficient to pay for current-year services
2. Demonstrating whether resources were obtained and used in accordance with the legally adopted budget
3. Providing information about the sources and uses of financial resources and whether financial position improved or deteriorated as a result of the year’s operations and finally
4. Providing information to assist users in assessing the service efforts, costs and accomplishments of the Authority.

This financial reporting policy contained herein provides a framework to describe the Authority's basic underlying internal financial control environment and the various forms of financial reporting.

DEFINITIONS

The following words and phrases, whenever used by the Authority, shall be construed as defined in this section unless, from the context, a different meaning is intended or unless a different meaning is specifically defined and more particularly directed to the use of such words or phrases:

Accrual Accounting: Is an accounting method that measures the performance and financial position of a financial reporting entity by recognizing economic events regardless of when the cash settlement transactions occur. Economic events are recorded when the transaction occurs rather than when payment is made or received. Accrual Accounting utilizes the matching principle for revenues and expense.

Financial Reporting Users: Utilizing and/or referring to "users" of financial statements or financial reporting is a generally accepted practice in accounting literature or discussions rather than having to determine or specifically identify who are the intended targeted users of the Authority's financial statements or other financial reporting. Users can be internal or external users – employees, system users, the public, creditors, investors, regulators, bond holders, judiciary, etc.

GASB: Established in 1984 the Governmental Accounting Standards Board is an independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state, local governments and political subdivisions that follow Generally Accepted Accounting Principles (GAAP).

Internal Control Systems: As defined in accounting and auditing; internal control systems are a collection of processes, systems and procedures that provide for reasonable assurance that an organization is achieving its operational and financial objectives. Internal controls assist in achieving efficiency, effectiveness, reliable financial reporting, and compliance with laws, regulations and policies.

Unearned Revenues: Accounts utilized in the Authority's general ledger beneath the liability section of the balance sheet. This area of the balance sheet contains any deferred inflows of financial resources. It is the Authority's accounting convention to record an initial receivable on the left side of the balance sheet and offsetting unearned revenue (deferred inflow of resources) on the right side of the balance sheet for selected sources of funds. As the earnings process completes, amounts are transferred out of the balance sheet and recognized as revenue in the income statement.



POLICY

1. INTERNAL CONTROL SYSTEM

Overview: The Authority maintains a set of operational and financial standards, processes and structures that provide for reasonable assurance in achieving management's assertion that assets and resources are being safeguarded to the greatest extent possible and that operations and financial activities will be conducted efficiently and effectively.

The Authority's internal control system is composed of the following five major components:

1. The control environment established by the board and management
2. The risk assessment processes established by the Authority
3. Information systems controls
4. Control activities
5. Controls monitoring

Some of the components of this control system, as it relates to finances, are as follows:

- A. The Authority records the financial impact of all economic transactions that impact assets, deferred outflow of resources, liabilities, deferred inflow of resources, revenues and expenses on a daily basis utilizing double-entry bookkeeping.
- B. The Authority has an annual independent audit and prepares accrual-based financial statements.
- C. The Authority separates incompatible financial administration duties to the greatest extent possible. In finance and accounting, most organizations aspire to provide segregations between three main financial control areas:
 1. The authorization and approval of transactions
 2. The recording/reporting of transactions
 3. The custody over assets. The objective of the Authority is to operationally provide for these segregations, while ensuring that the costs of providing for those segregations do not exceed the benefits provided by the segregation.
- D. The Authority utilizes various operational, ridership-based and financial computerized software applications in order to record the economic impacts of financial transactions and transportation events.
- E. The Authority closes its books monthly including performing the reconciliation of material assets and liability accounts. The ~~Finance Director~~Chief Financial Officer reviews the complete monthly financial close packet each month including signing approving all journal entries.

- F. The Authority utilizes dual approval for check and ACH transactions ~~as well as VRT Board Treasurer approval prior to disbursing payments to vendors.~~
- G. The Authority completes various annual year-end audit schedules, reporting and reconciliations.
- H. The Authority performs periodic contractor inventory auditing within the transit systems.

2. ANNUAL FINANCIAL REPORTING

A. Annual Audit and Prepared Financial Statements

Overview: Annually, the Authority engages independent external auditors to conduct an independent audit in order to assess the fair presentation of its issued financial statements dated as of September 30 of each fiscal year.

Financial Reporting Package:

1. Independent auditor's report
2. Management discussion and analysis
3. Statement of net position (balance sheet)
4. Statement of revenues, expenses and changes in net position (income statement)
5. Statement of cash flows
6. Notes to financial statements
7. Required supplementary information

Annual Reporting Timeframe: The financial statements are required to be issued six (6) months following the fiscal year end (March 31).

The Authority's Board Reporting Date: April of each fiscal year

Responsible Party: The Authority's finance department

B. Annual Budget Development Reporting and Approval Process

Overview: Annually, the Authority prepares estimates of the budgeted revenues and expenses by division and system for the upcoming fiscal year that is submitted for approval to the Authority's Board of Directors.

Financial Reporting Package:

- ~~1. Budget Calendar~~
- ~~21. Actual Revenue and Actual Expense Trends~~
- ~~32. Funding Summary (Local Revenues)~~
- ~~43. Federal Funding Reconciliation~~
- ~~54. Preliminary Budget Summaries~~
- ~~65. Capital Projects Budget~~
- ~~7. Transportation Supplement~~
- ~~86. Budget Overview & Analysis~~
- ~~97. Public Notice and Resolution~~

~~Reporting & Presentation Timeframe: Budget Calendar – November;~~

Actual Revenue and Expense Trends and Federal Reconciliation – December /January

Budget Presentations: March to May; preliminary budget to the Executive Board – June

The Authority's Board Reporting Date: Submitted in ~~July or~~ August for review and approval

Responsible Parties: The Authority's finance department–coordinates. Management, managers and contractors – prepare budgets.

C. Historical and Forecasted Revenue and Expense Reporting

Overview: As part of the budgetary process, finance, operations and the Chief Executive Officer present historical and forecasted revenue and expense reporting by division to the to the ~~Finance Committee of the~~ Executive Board for analytical purposes in order to provide context for the upcoming year's budget needs and constraints.

Financial Reporting:

1. Actual historical revenue and expenses over a ~~five~~three (~~53~~) year period
2. Projected revenues and expenses for the upcoming budget year
3. Recent favorable and unfavorable budget to actual variances by major revenue and expense categories

The Authority's Executive Board Reporting Timeframe: December to ~~February~~April of each year

Responsible Party: The Authority's finance department

D. National Transit Database (NTD) Financial Reporting

Overview: NTD is a federal reporting program for transit agencies receiving Federal Transit Administration (FTA) funding. It serves as a primary repository for all transit-related data and statistics in the United States. Operational, service, ridership, financial and transit vehicle and asset information is input into various forms (A, B, F, R, S, etc.) within the reporting application based upon mode or method of transportation.

~~The Authority has established a separate NTD Policy outside of the financial reporting requirements listed in this Policy. Included in this Policy are only the financial reporting requirements.~~

~~NTD Financial Reporting:~~

- ~~1. Sources of Funds – Expended/Earned (F 10)~~
- ~~2. Uses of Capital (F 20)~~
- ~~3. Operating Expenses (F 30/F 40)~~

~~4. Employees (R-10)~~

Annual Reporting Timeframe: Four (4) months following the fiscal year-end

Certification: Certified by the Authority's ~~Executive Director~~Chief Executive Officer upon submission

The Authority's Board Reporting Date: No specific reporting date. Typically, periodic update reporting is provided to the board on an ad hoc basis.

Responsible Parties: The Authority's finance department is responsible for all NTD financial and employee reporting. The department coordinates with regional operations, development and the Authority's contractors to ensure all information is reported and complies with other NTD ~~Policies the Authority adopts~~requirements.

3. INTERIM FINANCIAL REPORTING

Overview: Various financial reports are prepared by the Authority's finance department. These reports are reviewed by the Authority's executive management on a monthly and quarterly basis. The reports are then submitted to the Authority's ~~Finance Committee of the~~ Executive Board for review and approval, with eventual presentation to the Authority's Board of Directors.

A. Budget To Actual Revenue and Expense Reporting

Overview: As part of the quarterly financial reporting process, the Authority's finance department, other departments, and contractors work in unison to prepare a quarterly budget variance report that analyzes actual revenues and expenses as compared to the established budgetary amounts through each of the four (4) quarters of the fiscal year (Q1 to Q4).

Financial Reporting:

1. Quarterly Budget Report
2. Quarterly Budget Comments

Reporting Timeframe: Reported to the ~~Finance Committee of the~~ Executive Board six (6) weeks following quarter's end

~~Responsible Parties: VRT Finance Department compiles the report. Finance coordinates with Regional Operations, Development and VRT's Contractors to ensure all material variances outside of a +/- 10% threshold are explained.~~

Responsible Parties: The Authority's finance department compiles the financial report and coordinates with regional operations, development, and the Authority's contractors to ensure that all material revenue and expense variances are explained. Material variances are defined as follows:

Revenue Variances:

- Unfavorable (actual below budget): Variances exceeding 10% of the year-to-date budget and \$100,000 require explanation.
- Favorable (actual above budget): Variances exceeding 15% of the year-to-date budget and \$150,000, or those indicating a structural change in revenue, require explanation.

Expense Variances:

- Unfavorable (actual above budget): Variances exceeding 10% of the year-to-date budget and \$50,000 require explanation.
- Favorable (actual below budget): Variances exceeding 15% of the year-to-date budget and \$150,000 when persistent or with operational, staffing, or grant-related implications, require explanation.

B. Cash Position Reporting

Overview: As part of the quarterly financial reporting process, the Authority's finance department prepares an operating cash balance analysis that compares the General Ledger cash balances ~~by System (Regional, Ada, Canyon and Boise GreenBike)~~ at a particular quarter's end to the established cash balance benchmark.

Financial Reporting:

1. Operating cash balance analysis
2. Cash balance report memo

Reporting Timeframe: Reported to the ~~Finance Committee of the~~ Executive Board six (6) weeks following quarter's end

Responsible Parties: The Authority's finance department

~~C. Unearned Revenue and Receivables Aging Analysis~~

~~Overview: As part of the quarterly financial reporting process, VRT Finance prepares an analysis of the remaining unearned revenues and outstanding accounts receivable at each quarter's end.~~

~~Financial Reporting:~~

- ~~1. Unearned Revenues Analysis Report~~
- ~~2. Outstanding Accounts Receivable Report.~~

~~Reporting Timeframe: Reported to the VRT Executive Director six (6) weeks following quarter's end.~~

~~Responsible Parties: VRT Finance Department~~

D.C. Balance Sheet and Income Statement Reporting

Overview: As part of the monthly financial reporting process, the Authority's finance department prepares a Statement of Net Position (balance sheet) and a Statement of Revenues, Expenses and Changes in Net Position (income statement) on a monthly basis.

Financial Reporting:

1. Statement of Net Position
2. Statement of Revenues, Expenses and Changes in Net Position

Reporting Timeframe: Approximately fifteen (15) to twenty (20) days following month or quarter's end

Responsible Parties: The Authority's finance department

E.D. Cash Flow Projections and Reporting

Overview: As part of the quarterly reporting process, the Authority's finance department updates and prepares a cash flow projection.

Financial Reporting: The Authority's Cash Flow Projection

Reporting Timeframe: Quarterly. During the months of January to March and August to September this projection is updated monthly.

Responsible Parties: The Authority's finance department

4. FINANCIAL REPORTING TO EXTERNAL STAKEHOLDERS

A. FTA Triennial Review Reporting

Overview: Mandated by Congress in 1982, the Triennial Review occurs once every three (3) years. The Federal Transit Administration performs a Triennial Review as an FTA management tool for examining grantee performance and adherence to current FTA requirements and policies. The review currently examines seventeen (17) areas.

This policy documents the financial reporting requirements associated with four (4) of the seventeen (17) areas of the FTA Triennial Review process. The policy implications associated with the other thirteen (13) areas are covered in other policies of the Authority.

Financial Reporting:

1. Financial management and capacity
2. Technical Capacity – award management
3. Procurement
4. Disadvantaged Business Enterprise (DBE).

Reporting Timeframe: Triennially

Responsible Parties: The Authority's finance department is responsible for all financial, grant and DBE reporting. The department coordinates with regional operations, development and the Authority's contractors to ensure all information is reported.



B. Federal Transit Administration - Federal Financial Reports (FFR's)

Overview: The Authority is a designated recipient of federal funding. Quarterly FFR's are submitted as requested through the federal reporting system (TrAMS).

Financial Reporting:

1. Federal Financial Report
2. Milestone Progress Reports

Reporting Timeframe: Quarterly and annually

Responsible Parties: The Authority's finance department

C. Payroll-related and Accounts Payable Reporting

Overview: The Authority utilizes a third-party contractor to process regional employee payroll and tax reporting. The Authority reports defined benefit information to the Public Employee Retirement System of Idaho (PERSI). The Authority annually issues 1099 ~~Miscellaneous Income~~ forms to vendors and to the Internal Revenue Service (IRS) in accordance with applicable federal tax reporting requirements~~who have been paid in excess of \$600 for services dependent upon tax reporting criteria.~~

Financial Information and Reporting: All payroll, IRS and State of Idaho tax reporting and pension benefit reporting

Reporting Timeframe: Bi-weekly and annually

Responsible Parties: The Authority's finance department

D. Public Financial Information Requests

Overview: The Authority complies with Idaho State Statute Title 74 – Transparent and Ethical Government Chapter 1 – Public Records Act for all public information requests including request for financial information and reporting.

Financial Information and Reporting: Local and federal funding, budgets, historical revenues and expenses, financial data extracts and reports as requested

Reporting Timeframe: Grant or deny within three (3) business days of the receipt of the request and completion no later than ten (10) business days.

Responsible Parties: Finance department in coordination with the Authority's Community Relations Manager~~Public Information Officer~~.

5. RESPONSIBILITIES AND ACCOUNTABILITIES**A. The Authority's Board of Directors**

Approves all related financial policies, quarterly financial and budget to actual reporting and annual budgets and amendments



B. The Authority's ~~Finance Committee of the~~ Executive Board

Performs the initial review of all financial reporting. ~~The Committee may~~ May seek clarification and/or resubmission from the Authority's management for items that require further research/reporting. The ~~Committee-Executive Board~~ recommends approval of financial reports and budgets/amendments to the Authority's Board of Directors when warranted.

C. ~~Executive Director~~Chief Executive Officer

Reviews, approves, and recommends forwarding of financial reporting and budgets/amendments to the Authority's Executive Board for review

D. ~~Director's~~Executive Management Team

Works in conjunction with the finance department to prepare financial reports that are submitted to the ~~Executive Director~~Chief Executive Officer for review

E. Finance Department

Manages the overall Authority's financial reporting processes for the Authority including any associated schedules/timelines for completion

1. Compiles financial reports and information for submission to various internal and external parties
2. Creates specific financial policies and financial reports that are submitted to the ~~Executive Director~~Chief Executive Officer for review and approval
3. Prepares historical financial information and analysis as requested by A – D above

END OF POLICY

Adoption Date: 09/24/2018

Effective Date: 09/24/2018

Last Revised Date: 01/05/2026

Last Reviewed Date: 01/05/2026

Replaced:

Supporting Documents:





VALLEY REGIONAL TRANSIT BOARD RESOLUTION

FINANCIAL REPORTING POLICY
POLICY NUMBER 5.19.00
RESOLUTION VBD26-006

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE UPDATED FINANCIAL REPORTING POLICY, POLICY NUMBER 5.19.00

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Valley Regional Transit staff completed a review of finance policies to manage finance activities; and

WHEREAS, the Financial Reporting Policy is needed to give guidance to staff and board members; and

WHEREAS, Valley Regional Transit is committed to accurate and timely financial reporting; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approves the updated Financial Reporting Policy 5.19.00.

Section 2. That this Resolution shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



Staff Recommendation/Request

TOPIC	Written Information Security Program (WISP) Policy 1.15.01
DATE	January 5, 2026
STAFF MEMBER	Brad Alvaro

Staff requests the Board of Directors consider approving Resolution VBD26-010 and the updated Written Information Security Program (WISP) Policy 1.15.01.

Highlights

- Approved by the Board of Directors March 2022

Summary

The purpose of the Valley Regional Transit (VRT) (henceforth “Authority”) Written Information Security Program (WISP) Policy is to ensure that VRT establishes electronic and physical methods of accessing, collecting, storing, using transmitting, protecting, and disposing of personal information. It does this by doing the following:

- Defines objective and purpose of the WISP
- Identifies who will be responsible for implementing, supervising and maintaining the WISP
- Establish and maintain procedures and protocols for initial and ongoing implementation of the WISP

Implication

This policy was created following the cyber incident to ensure VRT complies with industry security standards. The updated WISP will govern how documents containing personal information are handled going forward.

More Information

Attachments:

Attachment 1: Resolution VBD26-10 POLICY – Written Information Security Program (WISP) Policy 1.15.01

Attachment 2: Written Information Security Program (WISP) Policy

For detailed information, contact:

Brad Alvaro

Information Technology Director
balvaro@ridevrt.org
208-258-2726





VALLEY REGIONAL TRANSIT BOARD RESOLUTION

WRITTEN INFORMATION SECURITY PROGRAM (WISP) POLICY
POLICY NUMBER 1.15.01
RESOLUTION VBD26-010

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE UPDATED WRITTEN INFORMATION SECURITY POLICY, POLICY NUMBER 1.15.01

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Valley Regional Transit is committed to protecting its Information Technology infrastructure and data in accordance with applicable laws and regulations; and

WHEREAS, Valley Regional Transit needs to ensure proper protocols are in place to prevent any data breach; and

WHEREAS, Valley Regional Transit must create effective administrative, technical and physical safeguards for the protection of personal information of customers, employees and third parties, received in connection with the ongoing operation of Valley Regional Transit; and

WHEREAS, Valley Regional Transit will ensure users with access to this information abide by and be subject to the terms and conditions contained in this and all other applicable policies; and

WHEREAS, Valley Regional Transit is required to have a Written Information Security Program (WISP); and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit approves the updated Written Information Security Program (WISP) Policy.

Section 2. That this Resolution shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



TOPIC	FY2026 Budget Amendment #1
DATE	January 5, 2026
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request

Staff requests the Valley Regional Transit (VRT) Board of Directors review and consider approving Resolution VBD26-009 – Fiscal Year 2026 Budget Amendment #1.

Highlights

- The VRT Board of Directors approves an annual budget before the commencement of each fiscal year.
- After the annual budget is approved, VRT staff determines through the end of year process any carryforwards from previous years and any new budget items.
- VRT reviewed fiscal year 2025 projects and subrecipient carryforwards in the first quarter of fiscal year 2026.
- VRT staff recommends funds to carry forward, primarily for projects budgeted in previous years.
- This budget amendment encompasses \$33,747,848 in project carryforwards and \$1,404,000 in additional budget.

Summary

Annually, in January, VRT staff presents a budget amendment, incorporating projects that were not concluded by the end of the fiscal year. Additionally, staff introduce new budget items related to projects funded after the initial adoption of the budget, if applicable.

The budget amendment packet presents \$33,747,848 in project carryforwards, \$150,000 in additional budget for the Rides to Wellness program and \$1,254,000 in additional budget for the farebox replacement project. VRT's current fareboxes are no longer supported by the vendor, and replacement parts are unavailable, necessitating their replacement. The carryforwards represent work the Board previously approved and is partially funded by large grants including Low No and RAISE that have been delayed by environmental approvals and supply chain challenges and are now moving forward. The request for additional budget authority provides budget for activities in projects that were not included in estimates at the time the budget was adopted in August 2025.

Combined capital carryforwards and additional capital budget authority represent a significant amount at \$33,314,868, encompassing rolling stock, equipment, construction projects, and the capital segment of the new ERP system. Subrecipient carryforward projects represent \$1,001,765 for projects not completed by the end of FY2025.

In the planning category, project carryforwards total \$685,215. Operations secured an

additional \$60,000 in local funding for the Rides to Wellness program, with the remaining \$90,000 funded by federal sources.

Implication

The budget amendment incorporates crucial elements intended to sustain initiatives that commenced in FY2025 or earlier but were not completed by the fiscal year end or require additional budget authority. Funding for carryforwards was included in prior year budgets approved by the VRT Board of Directors, and the amendment also reflects new funding secured to support ongoing and expanded program needs.

More Information

Attachments:

Attachment 1: FY2025 Project Carryforward List

Attachment 2: FY2026 Amendment #1 Budget Summary

Attachment 3: FY2026 Amendment #1 Budget Comparison

Attachment 4: Resolution VBD26-009 – Fiscal Year 2026 Budget Amendment #1

For detailed information, contact:

Jason Jedry
Chief Financial Officer
jjedry@ridevrt.org
208-258-2709



Fiscal Year 2026 Amended Budget
October 1, 2025 through September 30, 2026

REVENUES		EXPENSES	
Regional Overhead		Regional Overhead	
Directly Generated Revenues	\$ -	Wages and Salaries	\$ 2,352,231
Auxiliary Revenues	(810,900)	Fringe Benefits	1,543,379
Non Transportation Revenues	-	Professional Services	3,715,998
Federal Assistance	(6,397,909)	Materials and Supplies	247,151
Local Assistance	(3,094,696)	Utilities	74,040
TOTAL	\$ (10,303,506)	Casualty and Liability	101,009
		Purchased Transportation	-
		Miscellaneous	951,201
		Subrecipient Pass Through	1,255,497
		Interest	-
		Leases and Rentals	63,000
		TOTAL	\$ 10,303,506
Ada County Transportation Services		Ada County Transportation Services	
Directly Generated Revenues	\$ (699,168)	Wages and Salaries	\$ 6,305,300
Auxiliary Revenues	-	Fringe Benefits	4,897,996
Federal Assistance	(5,136,433)	Professional Services	902,100
Local Assistance	(8,871,823)	Materials and Supplies	1,236,400
Draw from Surplus Fund Balance	-	Utilities	172,400
TOTAL	\$ (14,707,424)	Casualty and Liability	629,182
		Purchased Transportation	-
		Miscellaneous	60,750
		Interest	137,000
		Leases and Rentals	366,296
		TOTAL	\$ 14,707,424
Canyon County Transportation Services		Canyon County Transportation Services	
Directly Generated Revenues	\$ (85,216)	Wages and Salaries	\$ 1,684,577
Auxiliary Revenues	-	Fringe Benefits	859,797
Federal Assistance	(2,397,820)	Professional Services	273,137
Local Assistance	(1,428,400)	Materials and Supplies	712,999
Draw from Surplus Fund Balance	-	Utilities	81,800
TOTAL	\$ (3,911,436)	Casualty and Liability	272,421
		Purchased Transportation	-
		Miscellaneous	26,705
		Interest	-
		Leases and Rentals	-
		TOTAL	\$ 3,911,436
Specialized Transportation Services		Specialized Transportation Services	
Directly Generated Revenues	\$ -	Wages and Salaries	\$ 601,352
Auxiliary Revenues	-	Fringe Benefits	462,313
Federal Assistance	(2,547,898)	Professional Services	869,000
Local Assistance	(1,225,653)	Materials and Supplies	145,200
TOTAL	\$ (3,773,551)	Utilities	-
		Casualty and Liability	335,686
		Purchased Transportation	1,330,000
		Miscellaneous	30,000
		Interest	-
		Leases and Rentals	-
		TOTAL	\$ 3,773,551
Capital Projects		Capital Projects	
Federal Capital Assistance	\$ (29,979,902)	VRT	\$ 38,063,938
Local Capital Assistance	(8,084,036)	Subrecipient - Pass Through	1,074,574
Subrecipient Pass Through	(1,074,574)	TOTAL	\$ 39,138,512
Draw from Surplus Fund Balance	-		
TOTAL	\$ (39,138,512)		
Grand Total Revenues, All Sources	\$ (71,834,429)	Grand Total Expenses	\$ 71,834,429

Fiscal Year 2026
Adopted Budget and Amendment #1 - Summary by Budget Area

REVENUES	ADOPTED	AMENDED #1	EXPENSES	ADOPTED	AMENDED #1
Regional Overhead			Regional Overhead		
Directly Generated Revenues	\$ -	\$ -	Wages and Salaries	\$ 2,352,231	\$ 2,352,231
Auxiliary Revenues	\$ (810,900)	\$ (810,900)	Fringe Benefits	\$ 1,543,379	\$ 1,543,379
Non Transportation Revenues	\$ -	\$ -	Professional Services	\$ 1,844,253	\$ 3,715,998
Federal Assistance	\$ (3,879,667)	\$ (6,397,909)	Materials and Supplies	\$ 247,151	\$ 247,151
Local Assistance	\$ (3,094,696)	\$ (3,094,696)	Utilities	\$ 74,040	\$ 74,040
TOTAL	\$ (7,785,264)	\$ (10,303,506)	Casualty and Liability	\$ 101,009	\$ 101,009
			Purchased Transportation	\$ -	\$ -
			Miscellaneous	\$ 951,201	\$ 951,201
			Subrecipient Pass Through	\$ 609,000	\$ 1,255,497
			Interest	\$ -	\$ -
			Leases and Rentals	\$ 63,000	\$ 63,000
			TOTAL	\$ 7,785,264	\$10,303,506
Ada County Transportation Services			Ada County Transportation Services		
Directly Generated Revenues	\$ (699,168)	\$ (699,168)	Wages and Salaries	\$ 6,305,300	\$ 6,305,300
Auxiliary Revenues	\$ -	\$ -	Fringe Benefits	\$ 4,897,996	\$ 4,897,996
Federal Assistance	\$ (5,136,433)	\$ (5,136,433)	Professional Services	\$ 902,100	\$ 902,100
Local Assistance	\$ (8,871,823)	\$ (8,871,823)	Materials and Supplies	\$ 1,236,400	\$ 1,236,400
Draw from Surplus Fund Balance	\$ -	\$ -	Utilities	\$ 172,400	\$ 172,400
TOTAL	\$ (14,707,424)	\$ (14,707,424)	Casualty and Liability	\$ 629,182	\$ 629,182
			Purchased Transportation	\$ -	\$ -
			Miscellaneous	\$ 60,750	\$ 60,750
			Interest	\$ 137,000	\$ 137,000
			Leases and Rentals	\$ 366,296	\$ 366,296
			TOTAL	\$14,707,424	\$14,707,424
Canyon County Transportation Services			Canyon County Transportation Services		
Directly Generated Revenues	\$ (85,216)	\$ (85,216)	Wages and Salaries	\$ 1,684,577	\$ 1,684,577
Auxiliary Revenues	\$ -	\$ -	Fringe Benefits	\$ 859,797	\$ 859,797
Federal Assistance	\$ (2,397,820)	\$ (2,397,820)	Professional Services	\$ 273,137	\$ 273,137
Local Assistance	\$ (1,428,400)	\$ (1,428,400)	Materials and Supplies	\$ 712,999	\$ 712,999
Draw from Surplus Fund Balance	\$ -	\$ -	Utilities	\$ 81,800	\$ 81,800
TOTAL	\$ (3,911,436)	\$ (3,911,436)	Casualty and Liability	\$ 272,421	\$ 272,421
			Purchased Transportation	\$ -	\$ -
			Miscellaneous	\$ 26,705	\$ 26,705
			Interest	\$ -	\$ -
			Leases and Rentals	\$ -	\$ -
			TOTAL	\$ 3,911,436	\$ 3,911,436
Specialized Transportation Services			Specialized Transportation Services		
Directly Generated Revenues	\$ -	\$ -	Wages and Salaries	\$ 601,352	\$ 601,352
Auxiliary Revenues	\$ -	\$ -	Fringe Benefits	\$ 462,313	\$ 462,313
Federal Assistance	\$ (2,427,898)	\$ (2,547,898)	Professional Services	\$ 869,000	\$ 869,000
Local Assistance	\$ (1,195,653)	\$ (1,225,653)	Materials and Supplies	\$ 145,200	\$ 145,200
TOTAL	\$ (3,623,551)	\$ (3,773,551)	Utilities	\$ -	\$ -
			Casualty and Liability	\$ 335,686	\$ 335,686
			Purchased Transportation	\$ 1,180,000	\$ 1,330,000
			Miscellaneous	\$ 30,000	\$ 30,000
			Interest	\$ -	\$ -
			Leases and Rentals	\$ -	\$ -
			TOTAL	\$ 3,623,551	\$ 3,773,551
Capital Projects			Capital Projects		
Federal Capital Assistance	\$ (5,005,868)	\$ (29,979,902)	VRT	\$ 5,935,600	\$38,063,938
Local Capital Assistance	\$ (929,732)	\$ (8,084,036)	Subrecipient - Pass Through	\$ 719,306	\$ 1,074,574
Subrecipient Pass Through	\$ (719,306)	\$ (1,074,574)	TOTAL	\$ 6,654,906	\$39,138,512
Draw from Surplus Fund Balance	\$ -	\$ -			
TOTAL	\$ (6,654,906)	\$ (39,138,512)			
Grand Total Revenues, All Sources	\$ (36,682,581)	\$ (71,834,429)	Grand Total Expenses	\$36,682,581	\$71,834,429
Total Amended #1		\$ (35,151,848)	Total Amended #1		\$35,151,848



VALLEY REGIONAL TRANSIT BOARD RESOLUTION

VALLEY REGIONAL TRANSIT BOARD RESOLUTION FISCAL YEAR 2026 BUDGET AMENDMENT #1 RESOLUTION VBD26-009

BY THE BOARD OF VALLEY REGIONAL TRANSIT TO ADOPT THE FISCAL YEAR 2026 BUDGET AMENDMENT #1 TO SUPPORT VALLEY REGIONAL TRANSIT'S PROGRAM OF PROJECTS UNDER THE DIVISIONS OF REGIONAL PLANNING AND PROGRAM SUPPORT, BOISE TRANSPORTATION MANAGEMENT AREA (TMA) SERVICES, AND NAMPA URBANIZED AREA (UZA) TRANSIT SERVICES.

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as "Valley Regional Transit" (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Idaho Code § 40-2108(2) and (5) provide that Valley Regional Transit, as a regional public transportation authority, has power to raise and expend funds as provided in Idaho Code Chapter 40, Title 21 and to make contracts as may be necessary or convenient for the purposes of the Regional Public Transportation Authority Act; and

WHEREAS, Valley Regional Transit is required by Idaho Code § 40-2112(5) to adopt an annual budget not later than the Tuesday following the first Monday in September for the ensuing fiscal year; and

WHEREAS, the Valley Regional Transit Board adopted the FY2026 Budget at the August 4, 2025 VRT Board meeting by Resolution VBD25-035; and

WHEREAS, Valley Regional Transit is required to include all federally funded projects in the Transportation Improvement Program (TIP) and the State Transportation Improvement Program (STIP); and

WHEREAS, Valley Regional Transit requires the carryforward of capital and other projects with designated funds from the FY2025 budget; and

WHEREAS, Valley Regional Transit received federal grants and local support to add new projects to the operating and capital budget for FY2026; and

WHEREAS, Valley Regional Transit set a time and place for a public hearing on the FY2026 Budget Amendment #1, and met all the required notification and public posting requirements as outlined in Idaho Code Sections 40-2112(5) and 40-206; and

WHEREAS, Idaho Code § 40-2109(5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 40, Title 21, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 40, Title 21.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Valley Regional Transit Board of Directors adopts Fiscal Year 2026 Budget Amendment #1, which includes budget carryforwards from FY2025 and budget increases to support projects of VRT and subrecipients.

Section 2. That this Resolution shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT

Notice of Public Hearing
Valley Regional Transit Board Consideration of FY2026 Budget Amendment #1
Exhibit 1

In accordance with Idaho Code Title 40 Chapter 21, Section 12, Valley Regional Transit (VRT) notifies the public that it intends to review and consider for adoption an amended budget for Fiscal Year 2026. The Valley Regional Transit Board of Directors will meet at 12:00 PM on Monday, January 5, 2026 at the VRT administrative offices, 700 NE 2nd Street in Meridian, Idaho.

People are welcome to make comments at the January 5 public hearing; limiting their comments to no more than three (3) minutes. Comments may also be mailed, faxed or e-mailed before Monday, January 5, 2026 at 12:00 PM to the destinations listed below. All comments will be provided to the Valley Regional Transit Board for review.

Valley Regional Transit
 Attn: FY2026 Budget Hearing
 700 NE 2nd St. Suite 100
 Meridian, ID 83642

Fax Number: (208) 846-8564
 E-mail: jrose@ridevrt.org
 Subject: FY2026 Budget Amendment Hearing

FISCAL YEAR 2026 BUDGET

REVENUES

Regional Overhead

Directly Generated Revenues	\$ -
Auxiliary Revenues	(810,900)
Non Transportation Revenues	-
Federal Assistance	(6,397,909)
Local Assistance	(3,094,696)
TOTAL	<u>\$ (10,303,506)</u>

Ada County Transportation Services

Directly Generated Revenues	\$ (699,168)
Auxiliary Revenues	-
Federal Assistance	(5,136,433)
Local Assistance	(8,871,823)
Draw from Surplus Fund Balance	-
TOTAL	<u>\$ (14,707,424)</u>

Canyon County Transportation Services

Directly Generated Revenues	\$ (85,216)
Auxiliary Revenues	-
Federal Assistance	(2,397,820)
Local Assistance	(1,428,400)
Draw from Surplus Fund Balance	-
TOTAL	\$ (3,911,436)

Specialized Transportation Services

Directly Generated Revenues	\$ -
Auxiliary Revenues	-
Federal Assistance	(2,547,898)
Local Assistance	(1,225,653)
TOTAL	\$ (3,773,551)

Capital Projects

Federal Capital Assistance	\$ (29,979,902)
Local Capital Assistance	(8,084,036)
Subrecipient Pass Through	(1,074,574)
Draw from Surplus Fund Balance	-
TOTAL	\$ (39,138,512)

Grand Total Revenues, All Sources **\$ (71,834,429)**

EXPENSES**Regional Overhead**

Wages and Salaries	\$ 2,352,231
Fringe Benefits	1,543,379
Professional Services	3,715,998
Materials and Supplies	247,151
Utilities	74,040
Casualty and Liability	101,009
Purchased Transportation	-
Miscellaneous	951,201
Subrecipient Pass Through	1,255,497
Interest	-
Leases and Rentals	63,000
TOTAL	\$ 10,303,506

Ada County Transportation Services

Wages and Salaries	\$ 6,305,300
Fringe Benefits	4,897,996
Professional Services	902,100
Materials and Supplies	1,236,400
Utilities	172,400
Casualty and Liability	629,182
Purchased Transportation	0
Miscellaneous	60,750
Interest	137,000
Leases and Rentals	366,296
TOTAL	\$ 14,707,424

Canyon County Transportation Services

Wages and Salaries	\$ 1,684,577
Fringe Benefits	859,797
Professional Services	273,137
Materials and Supplies	712,999
Utilities	81,800
Casualty and Liability	272,421
Purchased Transportation	-
Miscellaneous	26,705
Interest	-
Leases and Rentals	-
TOTAL	\$ 3,911,436

Specialized Transportation Services

Wages and Salaries	\$ 601,352
Fringe Benefits	462,313
Professional Services	869,000
Materials and Supplies	145,200
Utilities	-
Casualty and Liability	335,686
Purchased Transportation	1,330,000
Miscellaneous	30,000
Interest	-
Leases and Rentals	-
TOTAL	\$ 3,773,551

Capital Projects		
VRT		\$ 38,063,938
Subrecipient - Pass Through		1,074,574
	TOTAL	\$ 39,138,512
 Grand Total Expenses		 \$ 71,834,429



TOPIC	VRT Executive Board Elections 2026
DATE	January 5, 2026
STAFF MEMBER	Elaine Clegg

Staff Recommendation/Request

In speaking with current executive board members and prospective new executive board members, staff requests the Valley Regional Transit (VRT) Board of Directors to accept the recommendation of nominations for the 11 positions on the Executive Board to serve for calendar year 2026.

Highlights

- VRT bylaws sets the January meeting as the Executive Board election, timely nominations advance that election.
- The Executive Board has four officers, one past chair, five at-large members, and a Boise State position.
- Terms of office are one year, with each officer moving forward in succession.
- VRT Board combines the secretary and treasurer position into one position.
- The bylaws require at least one member each be placed on the Executive Board from the cities of Boise, Caldwell, and Nampa, and Boise State University.

Background

The VRT Board established the current governance model in 2012 to expedite business actions and support continuity and stability in leadership. The Executive Board meets monthly and provides timely oversight and governance functions for the VRT Board which meets quarterly.

The bylaws do not require Executive Board members to be elected officials; any member of the Board of Directors is eligible to serve on the Executive Board. Members can and many do stay on the Executive Board for multiple years.

Existing and Open Positions for 2026

The VRT Executive Board is comprised of eleven total members, five members from each of Ada and Canyon counties and one member from Boise State University (BSU). There are four board officers, two from each county, who follow a succession from secretary/treasurer to chair over a four-year span, six members at-large and one position to be filled by a BSU representative. There are two open positions for 2026 on the Executive Board: one at-large member from Canyon County and the secretary/treasurer position represented in bold. Given the timing of jurisdiction elections, I suggest we elect a full slate of executive board members and fill the secretary/treasurer position at the April meeting from one of the Canyon County

seats. The current secretary/treasurer has agreed to continue those duties until that time. The current slate of nominees, including the succession of current officers to the succeeding officer position for 2026 are as listed below:

EXECUTIVE BOARD Positions – 2026

Position	Nominee	County Represented
Chair	Alexis Pickering	Ada County
Chair-Elect	Dale Reynolds	Canyon County
Vice-Chair	Jordan Morales	Ada County
Secretary/Treasurer	Open	Canyon County
Past Chair	Lauren McLean	Ada County
At Large	Eric Phillips	Canyon County
At Large	Rick Hogaboam	Canyon County
At Large	Greg Rast	Canyon County
At Large	Joe Stear	Ada County
At Large	Todd Lavoie	Ada County
At Large	Tom Dayley	Ada County
Boise State	Lantz McGinnis-Brown	Boise State

The request today is for the Board of Directors to accept and confirm/elect the recommended list of nominees to the VRT Executive Board.

Implication

The VRT Board has authorized the Executive Board to act on its behalf to expedite decisions and provide timely leadership for VRT. The frequency of Executive Board meetings ensures VRT can meet core mission critical functions with the appropriate fiscal oversight for the organization. Conducting the election of the Executive Board allows that critical function to continue without interruption.

For detailed information, contact:

Elaine Clegg, CEO
eclegg@ridevrt.org
 208-258-2712





TOPIC	Action: Transit Development Plan (TDP) 2026-2030 Adoption
DATE	01/05/2026
STAFF MEMBER	Kyle Street

Staff Recommendation/Request

This is an action item. Staff recommends the Board of Directors approve the Transit Development Plan (TDP) for FY2026-2030.

Summary

In 2023, VRT adopted its first five-year TDP. The plan acts as a five-year work plan for VRT. It lists expense and revenue projections, estimates of available federal funds, directly generated funds and local funding needs feeding into forecasts of anticipated assessment requests over a five-year window.

These forecasts allow funding partners and stakeholders to review future anticipated service and capital projects and the expected revenue contributions needed to complete them. The plan is based on existing and projected service, capital needs including vehicle replacements, regular capital maintenance, bus stop and other amenity improvements, facility updates and anticipated special projects.

This update was prepared with input from funding partners and reflects the interests we have heard from the public and our funding partners. This TDP maintains both existing service levels and VRT assets in a state of good repair. And it does so while limiting cost growth and minimizing increases in local funding partner contributions.

Detail

Planned service, capital, planning and program support projects over the next five years drive the TDP expense and revenue forecasts. All expenses are categorized into their appropriate department and compared against expected revenues. Revenues are categorized as local, federal or directly generated. The local revenue requests are developed by determining the difference between the expected federal and directly generated revenues. This difference is then distributed among funding partners according to the Board established cost allocation methodology (CAM). The result is a five-year overall budget with local funding requests from each funding partner identified. The TDP is essential for VRT and our funding partners to deliver service and capital projects. It is also essential to coordinate federal funds with COMPASS.

The forecast funding requests are categorized into the same four categories for each year:

- *General* - Support for regional overhead expenses (administration, planning, communications, etc.)
- *Service* - Support for fixed route and demand response services and associated paratransit, maintenance, planning and administration.
- *Capital* - Support for vehicle replacements, regular repair and maintenance, capital

procurement, design/construction of these projects.

- *Special* - Support for programs or projects not subject to the cost allocation model, e.g. capital expansion or construction projects

The TDP provides each funding partner with details of specific service and projects planned for each year and allows VRT and its partners to consider project benefits. The plan is designed to illuminate when planned service enhancements are expected to come online and the budget impact of those so funding partners can plan in their own budgets for the potential increases. It also shows the lumpiness of the capital forecasts, for instance bus replacements that happen sporadically but not at the same level each year or major facility needs. Finally, it shows proposed special projects that often rely on discretionary grant funding and require partner agreement and support in order to go forward such as the recent upgrades at Main Street station and the ongoing work on State Street.

VRT understands the need for our partner organizations to have insight into what we have planned for the future. We recognize that forecasted local funding contributions are dependent on the annual budget process and agreement to approve the plan does not guarantee that budget. The plan is designed to allow VRT and its partners the time to plan for the projects anticipated and to daylight potential questions early. It also helps VRT develop strategies and plans internally for the next five years and allows funding partner representatives to work with VRT to ensure that their jurisdiction is aware of the forecasts and potential impacts on the jurisdiction.

More Information

For detailed information, contact:

Elaine Clegg
Chief Executive Officer
eclegg@ridevrt.org
208-258-2712

Stephen Hunt
Chief Development Officer
shunt@ridevrt.org
208-258-2701

Kyle Street
Budget/Planning Programmer
kstreet@ridevrt.org
(208)-258-2705





TRANSIT DEVELOPMENT PLAN

2026-2030

Presented to the Valley Regional Transit Board of Directors

Adopted January 2026

Table of Contents

Executive Summary	3
5-Year Financial Plan Summary	5
Local Assessments	7
Full Project List	15
Appendix A -- Local Assessments Detail	18
Appendix B -- Project Master List	47
Appendix C -- TDP Planning Inputs and Funding Process	50
Appendix D -- 5-year Financial Plan Detail	52
Appendix E -- Capital Plan	59
Appendix F -- Contingent Projects	63
Appendix G -- Management and Programs	66
Appendix H -- Expansion Projects	69

Executive Summary

About the Plan

The Transit Development Plan (TDP) is Valley Regional Transit's (VRT) five-year work plan. Driven by the adopted Mission and Vision of VRT, the TDP outlines projected budgets for the next five years and outlines how VRT intends to invest the projected revenue in the transit system to implement the service, capital improvement program and other mobility support activities included in VRT's various plans.

The TDP estimates the cost of each of those actions and identifies local and federal revenue to pay for the investments. It projects how much local revenue is needed, calculates the proportionate share for each contributing partner and allocates the revenue shares to each partner in yearly assessments to raise the total local revenue needed over the five years of the plan. The TDP also quantifies the various federal revenues and their sources that are available over the next five years to make up the federal share of expenses.

Mission: Valley Regional Transit's mission is to leverage, develop, provide, and manage transportation resources and to coordinate the effective and efficient delivery of comprehensive transportation choices to the region's citizens.

Vision: Valley Regional Transit envisions a region with comprehensive public transportation choices designed to meet the needs of citizens and businesses and to support livable, healthy, and sustainable communities through adequate and secure funding to support those choices.

5-Year Budget Projection

The plans five-year budget projection projects funding from three revenue categories; Federal, Local and Earnings.

- **Federal Revenue** include grants that flow through a formula to VRT from the Federal Transit Administration (FTA) referred to by the section numbers in the federal statute where they are authorized – 5307, 5339, 5310 and 5311.
- **Local Revenue** is generated through voluntary contributions of VRT members and partners based on a proportionate share of general overhead, service hours, capital needs and special agreements for specialized services. There are also revenues projected for discretionary projects that are contingent on partner agreement.
- **Earnings** include fare revenue, revenue from sales of pass programs, and advertising revenue sold for display on the outside and inside of buses and on bus benches.

The projected expenses in the five-year budget projection are shown in four categories; Service, Capital, Management and Programs.

- **Service** comprises all services provided by VRT both public transit and specialized. Public transit includes fixed route, paratransit and on-demand, while specialized transportation is service to older adults and persons with disabilities, non-emergency travel to medical appointments, and other trips for qualified recipients.
- **Capital** reflects routine maintenance, fleet maintenance and replacements, equipment, technology, bus stops, facilities and fleet needs of our sub-recipients.
- **Management** expenses are for staff and consultant service to support general overhead, regional administration, governance, finance, planning, grant management and compliance, operations oversight, technology, public relations and advertising sales and customer services activities.
- **Programs**, currently VRT manages one distinct program, Safe Routes to School, which conducts education and encouragement for safer walking and biking to schools.

The resulting program of funding and investments allows VRT and each of our partners to plan ahead and inform yearly budget decisions.

5-Year Budget Projection by Area

Revenues	FY26	FY27	FY28	FY29	FY30	Total
Federal	19,632,956	15,623,766	15,506,631	17,052,345	17,209,999	85,025,696
Local	15,454,340	13,933,997	14,268,184	14,944,678	15,349,400	73,950,600
Earnings	1,595,284	1,762,169	1,828,688	1,899,248	1,972,710	9,058,099
Total	36,682,580	31,319,932	31,603,503	33,896,272	34,532,110	168,034,396

Expenses	FY26	FY27	FY28	FY29	FY30	Total
Service	22,472,658	22,121,570	22,473,276	23,019,883	23,780,155	113,867,542
Capital	6,654,885	2,098,750	1,858,750	3,428,750	3,123,750	17,164,885
Management	7,130,986	6,664,959	6,825,958	6,990,982	7,160,132	34,773,017
Programs	424,051	434,652	445,518	456,656	468,073	2,228,951
Total	36,682,580	31,319,932	31,603,503	33,896,272	34,532,110	168,034,396

Strategic Objectives

The TDP actions are selected based on four strategies (S1-S4) These strategies were adopted by the Board and are used throughout the process to prioritize the actions.

- **Strategy 1 (S1)** - Maintain Service levels
- **Strategy 2 (S2)** - Maintain Assets
- **Strategy 3 (S3)** - Improve Access
- **Strategy 4 (S4)** - Expand Services

The overwhelming majority of funding is spent to maintain service levels.

Objectives	FY26	FY27	FY28	FY29	FY30	Total
S1	30,596,080	28,995,259	29,518,807	30,241,552	30,982,366	150,334,065
S2	4,636,500	829,673	1,859,696	2,829,719	3,124,743	13,280,331
S3	1,450,000	1,495,000	225,000	225,000	225,000	3,620,000
S4	-	-	-	600,000	200,000	800,000
Total	36,682,580	31,319,932	31,603,503	33,896,272	34,532,110	168,034,396

5-Year Financial Plan Summary

Funding Sources

Federal – Formula grants are authorized through the Surface Transportation Authorization legislation (currently the Infrastructure Investment and Jobs Act or IIJA) and appropriated yearly through congressional approval and granted to VRT from the Federal Transit Administration (FTA). The funding is allocated based on a formula dependent on the amount of service, the number of riders, population and the funding spent to provide the service in proportion to other transit agencies in the FTA region. These grants are referred to by the section numbers in the federal statute where they are authorized – 5307, 5339, 5310 and 5311. These funds are reimbursement only and must be matched at various percentages with local funding. Additionally, VRT can apply for a variety of discretionary grants and has access through COMPASS and ITD to Surface Transportation Block Grants (STBG) funds for a variety of projects and Transportation Enhancement Program funds for Safe Routes to School (SR2S).

Federal Grants - Large Urban / Ada County / Boise TMA

Source	FY26	FY27	FY28	FY29	FY30	Total
Section 5307/5340	8,293,960	8,105,080	8,237,670	8,373,574	8,512,876	41,523,160
Section 5339/5307	498,656	284,000	200,000	1,252,000	320,000	2,554,656
Section 5310	601,935	606,176	629,842	654,100	678,965	3,171,017
TAP/STBG	147,460	189,070	189,070	189,070	189,070	903,740
STBG	1,821,720	823,747	1,093,388	1,204,580	2,084,850	7,028,285
Discretionary	-	-	-	-	-	-
Total	11,363,731	10,008,073	10,349,970	11,673,324	11,785,761	55,180,859

Federal Grants - Small Urban / Canyon County / Nampa UZA

Source	FY26	FY27	FY28	FY29	FY30	Total
Section 5307	7,658,059	4,745,144	4,659,370	4,757,557	4,858,198	26,678,327
Section 5339	-	36,000	-	108,000	36,000	180,000
Section 5310	408,756	411,584	427,361	443,533	460,110	2,151,345
TAP/STBG	54,540	69,930	69,930	69,930	69,930	334,260
STBG	147,870	353,035	-	-	-	500,905
Discretionary	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	8,269,225	5,615,692	5,156,661	5,379,021	5,424,237	29,844,836

Section 5310 funds in this section include small urban and rural awards.

Local VRT is dependent on local members (primarily cities, counties, highway districts and educational institutions) voluntary contributions to meet our local match requirements. This financial plan is intended to give those members the detailed information they need to make the budget decisions necessary to support those contributions. Local funds are also used to support activities and projects that are ineligible for federal funding or where available funds are otherwise limited. Local funding requests are prepared annually based on the TDP via a cost allocation method that calculates the proportionate share for each member. The TDP assumes that there is no new dedicated source of revenue through taxes or fees.

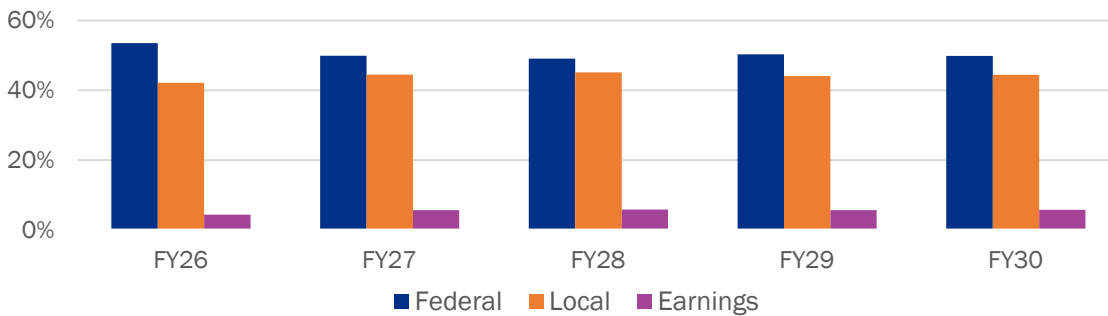
Earnings VRT generates income through multiple revenue streams for collection of fare revenue for our fixed route paratransit and on demand services, the sales of passes to the public and the employer/regional pass sales program sales. The plan includes a projection to increase fare and pass revenue based on growth in ridership over the past two years and a concurrent increase in pass sales. VRT also earns revenue through advertising sold for display on the outside and inside of buses and on bus benches.

The tables below illustrate how our revenues are shared between Federal, Local and Earnings for each of the five years of the TDP.

Revenue Share

	FY26	FY27	FY28	FY29	FY30	Total
Federal	19,632,956	15,623,765	15,506,631	17,052,345	17,209,999	85,025,695
Local	15,454,320	13,933,997	14,268,184	14,944,678	15,349,400	73,950,580
Earnings	1,595,284	1,762,169	1,828,688	1,899,248	1,972,710	9,058,099
Total	36,682,560	31,319,931	31,603,503	33,896,272	34,532,110	168,034,375

% Total	FY26	FY27	FY28	FY29	FY30	Total
Federal	54%	50%	49%	50%	50%	51%
Local	42%	44%	45%	44%	44%	44%
Earnings	4%	6%	6%	6%	6%	5%



Earnings

Sources	FY26	FY27	FY28	FY29	FY30	Total
Farebox	232,161	245,290	252,649	260,228	268,035	1,258,362
Passes	271,224	283,851	293,852	301,138	310,172	1,460,238
Pass Programs	281,000	295,050	303,902	313,019	322,409	1,515,379

Auxiliary

Sources	FY26	FY27	FY28	FY29	FY30	Total
Advertising	810,900	937,978	978,285	1,024,864	1,072,094	4,824,121
Flix	-	-	-	-	-	-
Shared Vehicle	-	-	-	-	-	-
Total	1,595,284	1,762,169	1,828,688	1,899,248	1,972,710	9,058,099

Local Assessments

Assessment projections on the following pages are listed alphabetically by member name by county.

Financial Assumptions and Process

For the projected assessments shown in the following tables:

- General is a share of the overhead expenses based on each members population
- Service is a proportionate share of operations and capital for any directly provided services for that member
- Capital is routine maintenance, fleet maintenance and replacements, equipment, technology, bus stops, and facilities needs
- Contingent is projects that are contingent on an agreement with the member to meet the local match for discretionary grants or other projects brought by the member. Those shown are illustrative of needs and will only go forward with agreement by the members.
- Special is any negotiated agreements for service projects.

The purpose of these tables is to allow members to understand the assumptions that the projections are based on and to plan by fiscal year shown for the anticipated budget assessment request from VRT for that year based on the plan assumptions.

Assessment Categories

- General Assessments support regional overhead expenses (administration, finance, communications, etc.)
- Service Assessments support service operations and associated paratransit, preventive maintenance, planning and administration
- Capital Assessments support capital procurement, design or construction projects for asset maintenance or enhancements
- Special Assessments are requested to support activities, programs or projects outside of the typical assessments (specialized transportation programs, planning projects, etc.)

Local Assessments

Forecast Assessment Totals By Funding Partner

Funding Partner	FY26	FY27	FY28	FY29	FY30	Total
Ada County	133,002	149,631	152,756	157,771	161,118	754,278
ACHD	6,758	6,401	6,585	6,774	6,967	33,485
BSU	228,776	213,383	217,004	222,964	227,160	1,109,287
CCDC	85,558	66,401	66,585	66,774	66,967	352,286
City of Boise	9,911,286	10,299,408	10,573,289	11,035,343	11,293,828	53,113,154
City of Eagle	39,253	38,880	40,366	41,912	43,518	203,929
Garden City	8,100	7,673	7,894	8,120	8,352	40,139
City of Kuna	19,064	18,059	18,578	139,110	219,656	414,468
City of Meridian	880,293	903,702	923,596	952,982	973,918	4,634,491
City of Star	Declined	18,608	18,936	19,273	19,618	76,435
MDC	Declined	6,401	6,585	6,774	6,967	26,728
Canyon County	Declined	71,537	72,938	74,991	76,571	296,037
Canyon HD	1,103	6,401	6,585	6,774	6,967	27,831
City of Caldwell	357,337	328,905	333,417	342,453	347,974	1,710,085
City of Greenleaf	496	470	484	498	512	2,460
City of Melba	424	401	413	425	437	2,100
City of Middleton	Declined	7,564	7,782	8,005	8,233	31,584
City of Nampa	862,948	902,170	914,253	939,305	954,232	4,572,908
City of Notus	Declined	361	372	382	393	1,509
City of Parma	Declined	1,273	1,310	1,347	1,386	5,316
City of Wilder	Declined	1,009	1,038	1,068	1,099	4,214
CWI	240,000	247,910	251,379	258,084	262,287	1,259,660
Total	12,774,398	13,296,550	13,622,145	14,291,130	14,688,161	68,672,384

Local Funding Sources - Non-Jurisdiction Funding Partners

Local Sources	FY26	FY27	FY28	FY29	FY30	Total
ST Sponsors	971,051	771,652	782,518	793,656	805,073	4,123,951
Total	971,051	771,652	782,518	793,656	805,073	4,123,951

ST Sponsors refers to organizations that financially support specialized transportation services such as Rides 2 Wellness etc.

Forecast Assessment Details By Funding Partner

Ada County	General	Service	Capital	Contingent	Special	Total
FY2026	37,752	83,059	12,191		-	133,002
FY2027	35,763	112,268	1,600		-	149,631
FY2028	36,791	115,103	862	10,564	-	152,756
FY2029	37,845	117,997	1,930	13,829	-	157,771
FY2030	38,925	120,949	1,244	8,923	-	161,118
Total	187,074	549,376	17,827	33,316	-	754,278

Ada County Hwy District	General	Service	Capital	Contingent	Special	Total
FY2026	6,758	-	-		-	6,757
FY2027	6,401	-	-		-	6,401
FY2028	6,585	-	-	130,000	-	6,585
FY2029	6,774	-	-		-	6,774
FY2030	6,967	-	-		-	6,967
Total	33,486	-	-	130,000	-	33,485

Boise State University	General	Service	Capital	Contingent	Special	Total
FY2026	6,758	144,581	24,378		53,059	228,776
FY2027	6,401	150,447	2,149		54,385	213,383
FY2028	6,585	153,931	742	22,170	55,745	217,004
FY2029	6,774	157,482	1,570	25,303	57,139	222,964
FY2030	6,967	161,102	523	18,727	58,567	227,160
Total	33,486	767,543	29,362	66,200	278,896	1,109,287

Capital City Development Corp.	General	Service	Capital	Special	Total
FY2026	6,758	-	-	78,800	85,558
FY2027	6,401	-	-	60,000	66,401
FY2028	6,585	-	-	60,000	66,585
FY2029	6,774	-	-	60,000	66,774
FY2030	6,967	-	-	60,000	66,967
Total	33,486	-	-	318,800	352,286

Assessment Types

General	Support for regional overhead expenses (administration, planning, communications, etc.)
Service	Support for services and associated paratransit, maintenance, planning and administration.
Capital	Support for capital procurement, design or construction projects.
Special	Support for programs or projects not subject to the cost allocation model, e.g. capital expansion
Contingent	Support for capital projects that fit partner needs, but funding has not currently been identified.

Forecast Assessment Details By Funding Partner

City of Boise	General	Service	Capital	Contingent	Special	Total
FY2026	151,385	9,697,012	32,889		30,000	9,911,286
FY2027	143,406	9,984,222	141,781		30,000	10,299,408
FY2028	147,528	10,272,196	123,564	159,303	30,000	10,573,289
FY2029	151,754	10,566,510	287,079	460,915	30,000	11,035,343
FY2030	156,086	10,867,282	240,460	24,752	30,000	11,293,828
Total	750,160	51,387,222	825,773	644,970	150,000	53,113,154

City of Eagle	General	Service	Capital	Contingent	Special	Total
FY2026	22,733	-	-		16,520	39,253
FY2027	21,534	-	-		17,346	38,880
FY2028	22,153	-	-	130,000	18,213	40,366
FY2029	22,788	-	-		19,124	41,912
FY2030	23,438	-	-		20,080	43,518
Total	112,647	-	-	130,000	91,282	203,929

City of Garden City	General	Service	Capital	Contingent	Special	Total
FY2026	8,100	-	-		-	8,100
FY2027	7,673	-	-		-	7,673
FY2028	7,894	-	-	130,000	-	7,894
FY2029	8,120	-	-		-	8,120
FY2030	8,352	-	-		-	8,352
Total	40,139	-	-	130,000	-	40,139

City of Kuna	General	Service	Capital	Special	Total
FY2026	19,064	-	-	-	19,064
FY2027	18,059	-	-	-	18,059
FY2028	18,578	-	-	-	18,578
FY2029	19,110	-	-	120,000	139,110
FY2030	19,656	-	-	200,000	219,656
Total	94,468	-	-	320,000	414,468

City of Meridian	General	Service	Capital	Contingent	Special	Total
FY2026	86,469	533,901	-		259,923	880,293
FY2027	81,911	547,569	7,800		266,421	903,702
FY2028	84,266	561,677	4,572	44,405	273,082	923,596
FY2029	86,680	576,078	10,316	61,436	279,909	952,982
FY2030	89,154	590,777	7,081	37,508	286,906	973,918
Total	428,479	2,810,002	29,769	143,349	1,366,241	4,634,491

Forecast Assessment Details By Funding Partner

City of Star	General	Service	Capital	Special	Total
FY2026		-	-	-	Denied
FY2027	11,424	-	-	7,184	18,608
FY2028	11,752	-	-	7,184	18,936
FY2029	12,089	-	-	7,184	19,273
FY2030	12,434	-	-	7,184	19,618
Total	47,699	-	-	28,736	76,435

Meridian Development Corp	General	Service	Capital	Special	Total
FY2026	-	-	-	-	Denied
FY2027	6,401	-	-	-	6,401
FY2028	6,585	-	-	-	6,585
FY2029	6,774	-	-	-	6,774
FY2030	6,967	-	-	-	6,967
Total	26,728	-	-	-	26,728

Canyon County	General	Service	Capital	Contingent	Special	Total
FY2026	-	-	-		-	Denied
FY2027	30,332	39,422	1,783		-	71,537
FY2028	31,204	40,337	1,397	6,079	-	72,938
FY2029	32,097	41,270	1,624	6,937	-	74,991
FY2030	33,014	42,221	1,337	5,134	-	76,571
Total	126,646	163,249	6,141	18,150	-	296,037

Canyon County Hwy District	General	Service	Capital	Special	Total
FY2026	-	-	-	-	Denied
FY2027	1,838	-	-	-	1,838
FY2028	1,891	-	-	-	1,891
FY2029	1,945	-	-	-	1,945
FY2030	2,001	-	-	-	2,001
Total	7,676	-	-	-	7,676

City of Caldwell	General	Service	Capital	Contingent	Special	Total
FY2026	44,448	250,985	61,904		-	357,337
FY2027	42,105	259,962	26,838		-	328,905
FY2028	43,316	266,017	24,084	43,411	-	333,417
FY2029	44,557	272,192	25,704	49,546	-	342,453
FY2030	45,828	278,490	23,655	36,668	-	347,974
Total	220,254	1,327,646	162,185	129,626	-	1,710,085

Forecast Assessment Details By Funding Partner

City of Greenleaf	General	Service	Capital	Special	Total
FY2026	496	-	-	-	496
FY2027	470	-	-	-	470
FY2028	484	-	-	-	484
FY2029	498	-	-	-	498
FY2030	512	-	-	-	512
Total	2,460	-	-	-	2,460

City of Melba	General	Service	Capital	Special	Total
FY2026	424	-	-	-	424
FY2027	401	-	-	-	401
FY2028	413	-	-	-	413
FY2029	425	-	-	-	425
FY2030	437	-	-	-	437
Total	2,100	-	-	-	2,100

City of Middleton	General	Service	Capital	Special	Total
FY2026	-	-	-	-	Denied
FY2027	7,564	-	-	-	7,564
FY2028	7,782	-	-	-	7,782
FY2029	8,005	-	-	-	8,005
FY2030	8,233	-	-	-	8,233
Total	31,584	-	-	-	31,584

City of Nampa	General	Service	Capital	Contingent	Special	Total
FY2026	72,175	747,611	43,162		-	862,948
FY2027	68,371	775,480	58,319		-	902,170
FY2028	70,337	793,508	50,408	124,701	-	914,253
FY2029	72,351	811,894	55,060	142,322	-	939,305
FY2030	74,416	830,641	49,175	105,332	-	954,232
Total	357,650	3,959,134	256,124	372,356	-	4,572,908

City of Notus	General	Service	Capital	Special	Total
FY2026	-	-	-	-	Denied
FY2027	361	-	-	-	361
FY2028	372	-	-	-	372
FY2029	382	-	-	-	382
FY2030	393	-	-	-	393
Total	1,509	-	-	-	1,509

Forecast Assessment Details By Funding Partner

City of Parma	General	Service	Capital	Special	Total
FY2026	-	-	-	-	Denied
FY2027	1,273	-	-	-	1,273
FY2028	1,310	-	-	-	1,310
FY2029	1,347	-	-	-	1,347
FY2030	1,386	-	-	-	1,386
Total	5,316	-	-	-	5,316

City of Wilder	General	Service	Capital	Special	Total
FY2026	-	-	-	-	Denied
FY2027	1,009	-	-	-	1,009
FY2028	1,038	-	-	-	1,038
FY2029	1,068	-	-	-	1,068
FY2030	1,099	-	-	-	1,099
Total	4,214	-	-	-	4,214

College of Western Idaho	General	Service	Capital	Contingent	Special	Total
FY2026	6,758	179,814	17,781		35,648	240,000
FY2027	6,401	186,273	18,697		36,539	247,910
FY2028	6,585	190,610	16,731	30,988	37,453	251,379
FY2029	6,774	195,035	17,887	35,367	38,389	258,084
FY2030	6,967	199,546	16,424	26,175	39,349	262,287
Total	33,486	951,278	87,520	92,530	187,378	1,259,660

Golden Gate Hwy District 3	General	Service	Capital	Special	Total
FY2026	-	-	-	-	Denied
FY2027	1,301	-	-	-	1,301
FY2028	1,338	-	-	-	1,338
FY2029	1,376	-	-	-	1,376
FY2030	1,416	-	-	-	1,416
Total	5,431	-	-	-	5,431

Nampa Highway District #1	General	Service	Capital	Special	Total
FY2026	1,103	-	-	-	1,103
FY2027	2,122	-	-	-	2,122
FY2028	2,183	-	-	-	2,183
FY2029	2,246	-	-	-	2,246
FY2030	2,310	-	-	-	2,310
Total	9,963	-	-	-	9,963

Forecast Assessment Details By Funding Partner

Notus/Parma Highway District	General	Service	Capital	Special	Total
FY2026	-	-	-	-	9,911,286
FY2027	1,140	-	-	-	1,140
FY2028	1,173	-	-	-	1,173
FY2029	1,206	-	-	-	1,206
FY2030	1,241	-	-	-	1,241
Total	4,760	-	-	-	9,916,046

ITD	General	Service	Capital	Contingent	Special	Total
FY2026	-	-	-	-	-	-
FY2027	-	-	-	-	-	-
FY2028	-	-	-	130,000	-	-
FY2029	-	-	-	-	-	-
FY2030	-	-	-	-	-	-
Total	-	-	-	-	-	-

Full Project List

Expenses are organized by Transportation Improvement Program key number, the sum of 5 years of projected costs to implement project, and project status. Projects pending competitive grants (planned), projects outside of the TDP horizon (future), or those in project development (pending) are not assigned key numbers. Please see individual plans or project sheets in this plan for more detail.

TDP Project ID	Project Name	Start Year	TIP Key #	5-YR Total (in thousands)	Status
REG-BASE-001	Transit Ops Admin	2026	Local	\$961	Programmed
REG-BASE-002	Finance Admin	2026	Local	\$2,585	Programmed
REG-BASE-003	Office Admin	2026	Local	\$1,383	Programmed
REG-BASE-004	Executive Admin	2026	Local	\$2,481	Programmed
CE-BASE-003	Fleet Media	2026	Local	\$3,305	Programmed
CE-BASE-005	Fleet Media	2026	Local	\$5	Programmed
CE-BASE-004	Engagement	2026	18854 / 18842	\$7,431	Programmed
DEV-BASE-002	Non-Vehicle Maintenance	2026	19137 / 18914	\$736	Programmed
DEV-BASE-001	Development Admin	2026	18854 / 18814	\$5,386	Programmed
PS-01-03-0	FY26 Planning Studies	2026	18842	\$150	Programmed
ST-PASS-1	Treasure Valley Transit Operations- Ongoing funding	2026	20043	\$1,260	Programmed
RS-PASS-2	Nampa Crosswalk	2026	25101	\$561	Programmed
RS-PASS-1	Bronco Shuttle One-Time Vehicle Purchase	2026	25102	\$339	Programmed
FR-PASS-8	Bronco Shuttle Operations	2026	19041	\$1,785	Programmed
ST-PASS-2	Vehicle Maintenance	2026	19137	\$8	Programmed
SG-26-NLU-1	Ada Service Vehicle Replacement	2026	5339 - 18788	\$55	Programmed
ST-N-03-V	Replace Beyond Access Minivan	2026	STBG - 21903	\$300	Programmed
ST-N-04-V	Replace Fleet Supervisor Pickup	2026	STBG - 21903	\$60	Programmed
SG-26-NSU-2	Replace Canyon Cutaway*	2026	18781	\$0	Programmed
CONST-26-1	Ada County Bus Stop Construction	2026	STBG - 21903	\$300	Programmed
CONST-26-2	MSS Improvements	2026	5307 - 18788	\$50	Programmed
CONST-26-3	On Street Amenities	2026	5339 - 19122	\$94	Programmed
CONST-D-26-3	Orchard Phase 3 Construction	2026	TBD	\$0	Programmed
HDTC-26-1	HDTC Phase 1	2026	TBD	\$1,777	Programmed
IT-BASE-AD	IT Admin	2026	Local	\$2,708	Programmed
IT-BASE-ITS	Intelligent Transportation Systems	2026	18854	\$3,140	Programmed
ADA-BASE-OPS	Fixed Route Operations - Existing System	2026	19041	\$40,166	Programmed
ADA-BASE-PM	Vehicle Maintenance	2026	19137	\$9,988	Programmed

TDP Project ID	Project Name	Start Year	TIP Key #	5-YR Total (in thousands)	Status
ADA-BASE-FM	Facility Maintenance	2026	19137	\$270	Programmed
ADA-BASE-AD	Operations Admin	2026	19041	\$5,536	Programmed
ADA-BASE-MSS	MSS Operations	2026	19137	\$2,019	Programmed
ADAP-BASE-OPS	Demand Response Operations	2026	19041	\$9,908	Programmed
ADAP-BASE-PM	Vehicle Maintenance	2026	19137	\$3,416	Programmed
ADAP-BASE-FM	Facility Maintenance	2026	19137	\$88	Programmed
ADAP-BASE-AD	Demand Response Admin	2026	Local	\$1,999	Programmed
CANP-BASE-OPS	Demand Response Operations	2026	18914 / 18786	\$5,176	Programmed
CANP-BASE-PM	Vehicle Maintenance	2026	19137	\$2,400	Programmed
CANP-BASE-FM	Facility Maintenance	2026	19137	\$130	Programmed
CANP-BASE-AD	Demand Response Admin	2026	18786	\$1,174	Programmed
CAN-BASE-MSS	MSS Operations	2026	18914	\$85	Programmed
INT-BASE-OPS	Fixed Route Operations	2026	18786	\$6,455	Programmed
INT-BASE-PM	Vehicle Maintenance	2026	19137	\$2,662	Programmed
INT-BASE-FM	Facility Maintenance	2026	19137	\$187	Programmed
INT-BASE-AD	Inter Fixed Route Admin	2026	18786	\$1,439	Programmed
INT-BASE-MSS	MSS Operations	2026	18914	\$116	Programmed
ST-BASE-OPS	ST Operations	2026	19041 / 18786	\$10,114	Programmed
ST-BASE-PM	ST Maintenance	2026	19137 / 18914	\$1,204	Programmed
ST-BASE-AD	ST Admin Support	2026	19041 / 18786	\$3,350	Programmed
ST-BASE-OP-AD	ST Operations Admin Support	2026	19041 / 18786	\$765	Programmed
ST-BASE-CS	Customer Service	2026	18854 / 18842	\$2,535	Programmed
MM-BASE-002	Mobility Collaborative	2026	18854 / 18842	\$1,105	Programmed
MM-BASE-003	SRTS	2026	23943 / 22922	\$2,229	Programmed
CONST-27-4	Ada County Bus Stop Construction	2027	5339 - 19122	\$250	Programmed
PS-03-0	FY27 Planning Studies	2027	TBD	\$225	Programmed
SG-27-NSU-1	Canyon County Vehicle Funding Pool FY27	2027	TBD	\$429	Programmed
ST-N-05-V	Replace Beyond Access Minivan	2027	TBD	\$150	Programmed
FR-020-0-V	Micron Express Bus Expansion	2027	TBD	\$0	Programmed
SG-27-NSU-3	Replace Canyon CNG tanks*	2027	TBD	\$0	Programmed
IT-011-C	Fare Collection System Upgrades Phase 2	2027	TBD	\$1,270	Programmed
SG-27-NSU-2	Replace Canyon CNG tanks*	2028	TBD	\$0	Programmed
CONST-28-3	Ada County Bus Stop Construction	2028	5339 - 19122	\$250	Programmed
SG-28-NSU-2	Canyon County Vehicle Funding Pool FY28	2028	TBD	\$429	Programmed
PS-04-0	FY28 Planning Studies	2028	TBD	\$225	Programmed
ST-N-08-V	Replace Beyond Access Minivan	2028	TBD	\$300	Programmed
SG-28-NLU-1	Replace Ada Access Cutaway	2028	TBD	\$600	Programmed
ST-N-09-V	Replace Beyond Access Transit Van	2028	TBD	\$150	Programmed
SG-28-NSU-1	Replace Canyon Access Cutaway*	2028	TBD	\$0	Programmed
ST-N-12-V	Replace Admin Automobile	2028	TBD	\$80	Programmed
ST-N-13-V	Replace Marketing Van	2028	TBD	\$50	Programmed
HDTC-28-1	HDTC Phase 2**	2028	TBD	\$0	Contingent
SG-28-NLU-3	State and Bogart Project Construction**	2028	TBD	\$0	Contingent
FR-020-0-S	Micron Express - New Route	2028	TBD	\$0	Programmed

TDP Project ID	Project Name	Start Year	TIP Key #	5-YR Total (in thousands)	Status
CONST-29-3	Ada County Bus Stop Construction	2029	5339 - 19122	\$250	Programmed
HDTC-29-1	HDTC Phase 3**	2029	TBD	\$0	Contingent
FR-019-0-V	Kuna Express Bus Expansion	2029	TBD	\$600	Programmed
SG-29-NLU-2	Replace Ada Access Cutaway	2029	TBD	\$400	Programmed
SG-29-NLU-3	Replace Ada 35' Bus w/ BEB	2029	TBD	\$1,300	Programmed
SG-29-NSU-1	Canyon County Vehicle Funding Pool FY29	2029	TBD	\$429	Programmed
PS-05-0	FY29 Planning Studies	2029	TBD	\$225	Programmed
ST-N-15-V	Replace Beyond Access Transit Van	2029	TBD	\$450	Programmed
MF-001-3	Orchard - P3 Design & Construction**	2029	TBD	\$0	Contingent
HDTC-30-1	HDTC Phase 4**	2030	TBD	\$0	Contingent
CONST-30-1	Ada County Bus Stop Construction	2030	5339 - 19122	\$250	Programmed
SG-30-NLU-1	Replace Ada 35' Bus w/ CNG	2030	TBD	\$2,250	Programmed
PS-06-0	FY30 Planning Studies	2030	TBD	\$225	Programmed
SG-30-NSU-2	Canyon County Vehicle Funding Pool FY30	2030	TBD	\$429	Programmed
FR-019-0-S	City of Kuna - New Route	2030	TBD	\$200	Programmed
SG-30-NLU-3	Replace Support Vehicle w/ Support Vehicle	2030	TBD	\$45	Programmed
ST-N-16-V	Replace Beyond Access Cutaway	2030	TBD	\$150	Programmed

*Vehicles in these projects are a part of the Canyon County Funding Pool projects

**Projects are contingent upon partnership agreements

Appendix A - Local Assessments Detail

In this list you can find the details of the specific projects and assets that are programmed for procurement or construction and the proportionate share of costs allocated to your jurisdiction for those activities by funding year.

Assessment Types

General	Support for regional overhead expenses (administration, planning, communications, etc.)
Service	Support for services and associated paratransit, maintenance, planning and administration.
Capital	Support for capital procurement, design or construction projects.
Special	Support for programs or projects not subject to the cost allocation model, e.g. capital expansion
Contingent	Support for capital projects that fit partner needs, but funding has not currently been identified.

Forecast Assessment Totals By Funding Partner

Funding Partner	Page Numbers
Ada County	19
ACHD	21
BSU	23
CCDC	25
City of Boise	27
City of Eagle	29
Garden City	31
City of Kuna	33
City of Meridian	35
Canyon County	37
City of Caldwell	39
City of Nampa	41
CWI	43
ITD	45

Ada County

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	37,752	35,763	36,791	37,845	38,925
Service	83,059	112,268	115,103	117,997	120,949
Capital	12,191	1,600	862	1,930	1,244
Special	-	-	-	-	-
Total	133,002	149,631	152,756	157,771	161,118

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	10,564	13,829	8,923
Total	-	-	10,564	13,829	8,923

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	8%	8%	8%	8%	8%
Service/Capital - All Services	1%	1%	1%	1%	1%
Service/Capital - Ada County	0.4%	0.4%	0.4%	0.4%	0.4%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	6%	6%	6%	6%	6%
Capital - MSS	1%	1%	1%	1%	1%
Capital - HDTC	3%	3%	3%	3%	3%

Supported Services	Frequency (min) Peak/Off Peak	Supported Services	Frequency (min) Peak/Off Peak
Fixed Route		Fixed Route	
20 - Orchard	30/60	24 - Ustick/Maple Grove	60/60
8 - Chinden	30/none	28 - Cole / Victory	60/60
21 - Cole to Glenwood	30/60	30 - Pine	60/60
16 - VA/15th Street	60/60	40 - Caldwell - Boise Express	Varies
		42 - Happy Day - Boise Mall	60/60
Specialized		Specialized	
Access Paratransit	By Appointment	VRT Late Night	By Appointment
Rides2Wellness	By Appointment	VRT Lyft Pass	By Appointment

Ada County

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Ada Service Vehicle Replacement	6,397				
Replace Beyond Access Minivan	249				
Replace Fleet Supervisor Pickup	50				
Ada Bus Stop Construction	4,190				
MSS Improvements	1,305				
Orchard Phase 2 Construction	-				
HDTC Phase 1	-				
Ada County Bus Stop Construction		201			
Replace Beyond Access Mini Van		341			
Fare Collection System Upgrades Phase 2		1,058			
Ada County Bus Stop Construction			201		
Replace Beyond Access Minivan			250		
Replace Ada Access Cutaway			177		
Replace Beyond Access Transit Van			125		
Replace Admin Automobile			67		
Replace Marketing Van			42		
Ada County Bus Stop Construction				201	
Replace Ada Access Cutaway				322	
Replace Ada 35' Bus w/ BEB				384	
Replace Beyond Access Transit Van				1,022	
Ada County Bus Stop Construction					201
Replace Ada 35' Bus w/ CNG					665
Replace Support Vehicle w/ Support Vehicle					36
Replace Beyond Access Cutaway					341

Contingent Projects	FY26	FY27	FY28	FY29	FY30
HDTC Phase 2			10,564		
HDTC Phase 3				12,057	
Orchard - P3 Design & Construction				1,773	
HDTC Phase 4					8,923
HDTC Phase 4					8,923

Ada County Highway District

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	6,758	6,401	6,585	6,774	6,967
Service	-	-	-	-	-
Capital	-	-	-	-	-
Special	-	-	-	-	-
Total	6,758	6,401	6,585	6,774	6,967

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	130,000	-	-
Total	-	-	130,000	-	-

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	17%	17%	17%	17%	17%
Service/Capital - All Services	0%	0%	0%	0%	0%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	0%	0%	0%	0%	0%
Capital - MSS	0%	0%	0%	0%	0%
Capital - HDTC	0%	0%	0%	0%	0%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
N/A			N/A		
Specialized			Specialized		
N/A			N/A		

Ada County Highway District

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
-	-	-	-	-	-
Contingent Projects	FY26	FY27	FY28	FY29	FY30
State and Bogart Project Construction			130,000		

Boise State University

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	6,758	6,401	6,585	6,774	6,967
Service	144,581	150,447	153,931	157,482	161,102
Capital	24,378	2,149	742	1,570	523
Special	53,059	54,385	55,745	57,139	58,567
Total	228,776	213,383	217,004	222,964	227,160

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	22,170	25,303	18,727
Total	-	-	22,170	25,303	18,727

Special Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Regional Pass Program	53,059	54,385	55,745	57,139	58,567
Total	53,059	54,385	55,745	57,139	58,567

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	17%	17%	17%	17%	17%
R-Service/Capital - All Services	2%	2%	2%	2%	2%
A-Service/Capital - Ada County	0%	0%	0%	0%	0%
C-Service/Capital - Canyon County	0%	0%	0%	0%	0%
I-Service - Intercounty	13%	13%	13%	13%	13%
M-Capital - MSS	2%	2%	2%	2%	2%
H-Capital - HDTC	7%	7%	7%	7%	7%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
45 - Boise State - CWI	60 min.				

Specialized		Specialized	
Access Paratransit	By Appointment	VRT Late Night	By Appointment
Rides2Wellness	By Appointment	VRT Lyft Pass	By Appointment

Boise State University

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Replace Beyond Access Minivan	382				
Replace Fleet Supervisor Pickup	76				
Ada County Bus Stop Construction	10,028				
MSS Improvements	195				
HDTC Phase 1	13,696				
Replace Beyond Access Mini Van		523			
Fare Collection System Upgrades Phase 2		1,626			
Replace Beyond Access Minivan			384		
Replace Beyond Access Transit Van			192		
Replace Admin Automobile			102		
Replace Marketing Van			64		
Replace Beyond Access Transit Van				1,570	
Replace Beyond Access Cutaway					523
Contingent Projects	FY26	FY27	FY28	FY29	FY30
HDTC Phase 2			22,170		
HDTC Phase 3				25,303	
HDTC Phase 4					18,727

Capital City Development Corp.

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	6,758	6,401	6,585	6,774	6,967
Service	-	-	-	-	-
Capital	-	-	-	-	-
Special	78,800	60,000	60,000	60,000	60,000
Total	85,558	66,401	66,585	66,774	66,967

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	17%	17%	17%	17%	17%
Service/Capital - All Services	0%	0%	0%	0%	0%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	0%	0%	0%	0%	0%
Capital - MSS	0%	0%	0%	0%	0%
Capital - HDTC	0%	0%	0%	0%	0%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
N/A			N/A		
Specialized			Specialized		
N/A			N/A		

Capital City Development Corp.

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
-	-	-	-	-	-

City of Boise

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	151,385	143,406	147,528	151,754	156,086
Service	9,697,012	9,984,222	10,272,196	10,566,510	10,867,282
Capital	32,889	141,781	123,564	287,079	240,460
Special	30,000	30,000	30,000	30,000	30,000
Total	9,911,286	10,299,408	10,573,289	11,035,343	11,293,828

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	159,303	460,915	24,752
Total	-	-	159,303	460,915	24,752

Special Assessments (\$)	FY26	FY27	FY28	FY29	FY30
SCRIP	30,000	30,000	30,000	30,000	30,000

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	30%	30%	30%	30%	30%
Service/Capital - All Services	76%	76%	76%	76%	76%
Service/Capital - Ada County	97%	97%	97%	97%	97%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	17%	17%	17%	17%	17%
Capital - MSS	85%	85%	85%	85%	85%
Capital - HDTC	9%	9%	9%	9%	9%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
2 - Broadway	30/60		21 - Cole to Glenwood	30/60	
3 - Vista	15/30		16 - VA/15th Street	60/60	
4 - Franklin	60/60		17 - Warm Springs/Parkcenter	60/60	
5 - Emerald	30/60		24 - Ustick/Maple Grove	60/60	
7 - Fairview	15/30		28 - Cole / Victory	60/60	
8 - Chinden	30/None		29 - Overland	30/60	
9 - State Street	15/30		40 - Caldwell - Boise Express	Varies	
10 - Hill Road	60/None		42 - Happy Day - Boise Mall	60/60	
20 - Orchard	30/60		FR-020 - Micron*	TBD	

Specialized	Specialized
Access Paratrans By appointment	VRT Late Night By appointment
Rides2Wellness By appointment	VRT Lyft Pass By appointment

*VRT and Micron are in discussions about route service.

City of Boise

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Ada Service Vehicle Replacement	4,603				
Replace Beyond Access Minivan	17,314				
Replace Fleet Supervisor Pickup	1,358				
Ada County Bus Stop Construction	1,115				
MSS Improvements	8,500				
Orchard Phase 2 Construction	-				
HDTC Phase 1	-				
Ada County Bus Stop Construction		48,576			
Replace Beyond Access Mini Van		22,693			
Fare Collection System Upgrades Phase 2		70,512			
Ada County Bus Stop Construction			48,576		
Replace Beyond Access Minivan			16,656		
Replace Ada Access Cutaway			42,786		
Replace Beyond Access Transit Van			8,328		
Replace Admin Automobile			4,442		
Replace Marketing Van			2,776		
Ada County Bus Stop Construction				48,576	
Replace Ada Access Cutaway				77,722	
Replace Ada 35' Bus w/ BEB				92,703	
Replace Beyond Access Transit Van				68,078	
Ada County Bus Stop Construction					48,576
Replace Ada 35' Bus w/ CNG					160,447
Replace Support Vehicle w/ Support Vehicle					8,744
Replace Beyond Access Cutaway					22,693

Contingent Projects	FY26	FY27	FY28	FY29	FY30
HDTC Phase 2			29,303		
State and Bogart Project Construction			130,000		
HDTC Phase 3				33,444	
Orchard - P3 Design & Construction				427,471	
HDTC Phase 4					24,752

City of Eagle

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	22,733	21,534	22,153	22,788	23,438
Service	-	-	-	-	-
Capital	-	-	-	-	-
Special	16,520	17,346	18,213	19,124	20,080
Total	39,253	38,880	40,366	41,912	43,518

Special Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Beyond Access	16,520	17,346	18,213	19,124	20,080
Total	16,520	17,346	18,213	19,124	20,080

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	130,000	-	-
Total	-	-	130,000	-	-

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	5%	5%	5%	5%	5%
Service/Capital - All Services	0%	0%	0%	0%	0%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	0%	0%	0%	0%	0%
Capital - MSS	0%	0%	0%	0%	0%
Capital - HDTC	0%	0%	0%	0%	0%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
N/A			N/A		

Specialized		Specialized	
Beyond Access Paratransit	By appointment	Rides2Wellness	By appointment

City of Eagle

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
-	-	-	-	-	-
Contingent Projects	FY26	FY27	FY28	FY29	FY30
State and Bogart Project Construction			130,000		

City of Garden City

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	8,100	7,673	7,894	8,120	8,352
Service	-	-	-	-	-
Capital	-	-	-	-	-
Special	-	-	-	-	-
Total	8,100	7,673	7,894	8,120	8,352

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	130,000	-	-
Total	-	-	130,000	-	-

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	2%	2%	2%	2%	2%
Service/Capital - All Services	0%	0%	0%	0%	0%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	0%	0%	0%	0%	0%
Capital - MSS	0%	0%	0%	0%	0%
Capital - HDTC	0%	0%	0%	0%	0%

Supported Services	Frequency (min) Peak/Off Peak	Supported Services	Frequency (min) Peak/Off Peak
Fixed Route		Fixed Route	
8 - Chinden	30/None	21 - Cole to Gle	30/60
20 - Orchard	30/60		

Specialized		Specialized	
Access Paratransit	By appointment	VRT Late Night	By appointment
Rides2Wellness	By appointment	VRT Lyft Pass	By appointment

City of Garden City

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
-	-	-	-	-	-
Contingent Projects	FY26	FY27	FY28	FY29	FY30
State and Bogart Project Construction			130,000		

City of Kuna

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	19,064	18,059	18,578	19,110	19,656
Service	-	-	-	-	-
Capital	-	-	-	-	-
Special	-	-	-	120,000	200,000
Total	19,064	18,059	18,578	139,110	219,656

Special Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Special	-	-	-	-	200,000
Total	-	-	-	-	200,000

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	4%	4%	4%	4%	4%
Service/Capital - All Services	0%	0%	0%	0%	0%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	0%	0%	0%	0%	0%
Capital - MSS	0%	0%	0%	0%	0%
Capital - HDTC	0%	0%	0%	0%	0%

Supported Services	Frequency (min) Peak/Off Peak	Supported Services	Frequency (min) Peak/Off Peak
Fixed Route		Fixed Route	
19 - Kuna Express	FY30 Launch-TBD	N/A	

Specialized		Specialized	
Kuna Senior Center	By appointment	Rides2Wellness	By appointment

City of Kuna

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
-	-	-	-	120,000	-

City of Meridian

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	86,469	81,911	84,266	86,680	89,154
Service	533,901	547,569	561,677	576,078	590,777
Capital	-	7,800	4,572	10,316	7,081
Special	259,923	266,421	273,082	279,909	286,906
Total	880,293	903,702	923,596	952,982	973,918

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	44,405	61,436	37,508
Total	-	-	44,405	61,436	37,508

Special Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Beyond Access	164,323	168,431	172,642	176,958	181,382
Rides-2-Wellness	95,600	97,990	100,440	102,951	105,525
Total	259,923	266,421	273,082	279,909	286,906

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	17%	17%	17%	17%	17%
R-Service/Capital - All Services	5%	5%	5%	5%	5%
A-Service/Capital - Ada County	2%	2%	2%	2%	2%
C-Service/Capital - Canyon County	0%	0%	0%	0%	0%
I-Service - Intercounty	25%	25%	25%	25%	25%
M-Capital - MSS	6%	6%	6%	6%	6%
H-Capital - HDTC	14%	14%	14%	14%	14%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
30 - Pine	60/None		FR-020 - Micron*		Launch- TBD
40 - Caldwell - Boise Express	Varies				
42 - Happy Day - Boise Mall	60/60				
45 - Boise State - CWI	60/None				

Specialized		Specialized	
Access Paratransit	By appointment	VRT Late Night	By appointment
Rides2Wellness	By appointment	VRT Lyft Pass	By appointment

City of Meridian

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Ada County Bus Stop Construction		1,222			
Replace Beyond Access Mini Van		1,602			
Fare Collection System Upgrades Phase 2		4,976			
Ada County Bus Stop Construction			1,222		
Replace Beyond Access Minivan			1,176		
Replace Ada Access Cutaway			1,077		
Replace Beyond Access Transit Van			588		
Replace Admin Automobile			313		
Replace Marketing Van			196		
Ada County Bus Stop Construction				1,222	
Replace Ada Access Cutaway				1,956	
Replace Ada 35' Bus w/ BEB				2,333	
Replace Beyond Access Transit Van				4,805	
Ada County Bus Stop Construction					1,222
Replace Ada 35' Bus w/ CNG					4,037
Replace Support Vehicle w/ Support Vehicle					220
Replace Beyond Access Cutaway					1,602

Contingent Projects	FY26	FY27	FY28	FY29	FY30
HDTC Phase 2			44,405		
HDTC Phase 3				50,680	
Orchard - P3 Design & Construction				10,757	
HDTC Phase 4					37,508

Canyon County

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	-	30,332	31,204	32,097	33,014
Service	-	39,422	40,337	41,270	42,221
Capital	-	1,783	1,397	1,624	1,337
Special	-	-	-	-	-
Total	-	71,537	72,938	74,991	76,571

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	6,079	6,937	5,134
Total	-	-	6,079	6,937	5,134

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	6%	6%	6%	6%	6%
Service/Capital - All Services	0.5%	0.5%	0.5%	0.5%	0.5%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	1%	1%	1%	1%	1%
Service - Intercounty	2%	2%	2%	2%	2%
Capital - MSS	0%	0%	0%	0%	0%
Capital - HDTC	2%	2%	2%	2%	2%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
40 - Caldwell - Boise Express	Varies		150 - CC On-Demand		On Demand
42 - Happy Day - Boise Mall	60/60				

Specialized		Specialized	
Beyond Access Paratransit	By appointment	VRT Late Night	By appointment
Rides2Wellness	By appointment		

Canyon County

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Canyon County Vehicle Funding Pool FY27		1,194			
Replace Beyond Access Mini Van		143			
Fare Collection System Upgrades Phase 2		446			
Canyon County Vehicle Funding Pool FY28			1,194		
Replace Beyond Access Minivan			105		
Replace Beyond Access Transit Van			53		
Replace Admin Automobile			28		
Replace Marketing Van			18		
Canyon County Vehicle Funding Pool FY29				1,194	
Replace Beyond Access Transit Van				430	
Canyon County Vehicle Funding Pool FY30					1,194
Replace Beyond Access Cutaway					143
Contingent Projects	FY26	FY27	FY28	FY29	FY30
HDTC Phase 2			6,079		
HDTC Phase 3				6,937	
HDTC Phase 4					5,134

City of Caldwell

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	44,448	42,105	43,316	44,557	45,828
Service	250,985	259,962	266,017	272,192	278,490
Capital	61,904	26,838	24,084	25,704	23,655
Special	-	-	-	-	-
Total	357,337	328,905	333,417	342,453	347,974

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	43,411	49,546	36,668
Total	-	-	43,411	49,546	36,668

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	9%	9%	9%	9%	9%
R-Service/Capital - All Services	3%	3%	3%	3%	3%
A-Service/Capital - Ada County	0%	0%	0%	0%	0%
C-Service/Capital - Canyon County	26%	26%	26%	26%	26%
I-Service - Intercounty	4%	4%	4%	4%	4%
M-Capital - MSS	1%	1%	1%	1%	1%
H-Capital - HDTC	14%	14%	14%	14%	14%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
40 - Caldwell - Boise Express	Varies		FR-020 - Micron*		Launch- TBD
42 - Happy Day - Boise Mall	60/60				
150 - CC On-Demand	On Demand				

Specialized		Specialized	
Beyond Access Paratransit	By appointment	VRT Late Night	By appointment
Rides2Wellness	By appointment		

*VRT and Micron are in discussions about route service.

City of Caldwell

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Replace Beyond Access Minivan	376				
Replace Fleet Supervisor Pickup	748				
HDTC Phase 1	60,780				
Canyon County Vehicle Funding Pool FY27		22,630			
Replace Beyond Access Mini Van		1,024			
Fare Collection System Upgrades Phase 2		3,183			
Canyon County Vehicle Funding Pool FY28			22,630		
Replace Beyond Access Minivan			752		
Replace Beyond Access Transit Van			376		
Replace Admin Automobile			201		
Replace Marketing Van			125		
Canyon County Vehicle Funding Pool FY29				22,630	
Replace Beyond Access Transit Van				3,073	
Canyon County Vehicle Funding Pool FY30					22,630
Replace Beyond Access Cutaway					1,024
Contingent Projects	FY26	FY27	FY28	FY29	FY30
HDTC Phase 2			43,411		
HDTC Phase 3				49,546	
HDTC Phase 4					36,668

City of Nampa

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	72,175	68,371	70,337	72,351	74,416
Service	747,611	775,480	793,508	811,894	830,641
Capital	43,162	58,319	50,408	55,060	49,175
Special	-	-	-	-	-
Total	862,948	902,170	914,253	939,305	954,232

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	124,701	142,322	105,332
Total	-	-	124,701	142,322	105,332

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	14%	14%	14%	14%	14%
R-Service/Capital - All Services	10%	10%	10%	10%	10%
A-Service/Capital - Ada County	0%	0%	0%	0%	0%
C-Service/Capital - Canyon County	54%	54%	54%	54%	54%
I-Service - Intercounty	29%	29%	29%	29%	29%
M-Capital - MSS	5%	5%	5%	5%	5%
H-Capital - HDTC	40%	40%	40%	40%	40%

Supported Services	Frequency (min) Peak/Off Peak	Supported Services	Frequency (min) Peak/Off Peak
Fixed Route	Fixed Route		
40 - Caldwell - Boise Express	Varies	FR-020 - Micron*	Launch- TBD
42 - Happy Day - Boise Mall	60/60		
150 - CC On-Demand	On Demand		

Specialized	Specialized
Beyond Access Paratransit	By appointment
Rides2Wellness	By appointment
	VRT Late Night
	By appointment

*VRT and Micron are in discussions about route service.

City of Nampa

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Replace Beyond Access Minivan	3,579				
Replace Fleet Supervisor Pickup	2,148				
HDTC Phase 1	37,435				
Canyon County Vehicle Funding Pool FY27		46,232			
Replace Beyond Access Mini Van		2,943			
Fare Collection System Upgrades Phase 2		9,144			
Canyon County Vehicle Funding Pool FY28			46,232		
Replace Beyond Access Minivan			2,160		
Replace Beyond Access Transit Van			1,080		
Replace Admin Automobile			576		
Replace Marketing Van			360		
Canyon County Vehicle Funding Pool FY29				46,232	
Replace Beyond Access Transit Van				8,829	
Canyon County Vehicle Funding Pool FY30					46,232
Replace Beyond Access Cutaway					2,943

Contingent Projects	FY26	FY27	FY28	FY29	FY30
HDTC Phase 2			124,701		
HDTC Phase 3				142,322	
HDTC Phase 4					105,332

College of Western Idaho

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	6,758	6,401	6,585	6,774	6,967
Service	179,814	186,273	190,610	195,035	199,546
Capital	17,781	18,697	16,731	17,887	16,424
Special	35,648	36,539	37,453	38,389	39,349
Total	240,000	247,910	251,379	258,084	262,287

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	30,988	35,367	26,175
Total	-	-	30,988	35,367	26,175

Special Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Regional Pass Program	35,648	36,539	37,453	38,389	39,349
Total	35,648	36,539	37,453	38,389	39,349

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	17%	17%	17%	17%	17%
Service/Capital - All Services	2%	2%	2%	2%	2%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	18%	18%	18%	18%	18%
Service - Intercounty	4%	4%	4%	4%	4%
Capital - MSS	1%	1%	1%	1%	1%
Capital - HDTC	10%	10%	10%	10%	10%

Supported Services	Frequency (min)	Peak/Off Peak	Supported Services	Frequency (min)	Peak/Off Peak
Fixed Route			Fixed Route		
45 - Boise State - CWI	60/60				
150 - CC On-Demand	By appointment				

Specialized		Specialized	
Beyond Access Paratransit	By appointment	VRT Late Night	By appointment
Rides2Wellness	By appointment		

College of Western Idaho

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
Replace Beyond Access Minivan	-				
Replace Fleet Supervisor Pickup	-				
Replace Canyon Cutaway	-				
HDTC Phase 1	17,781				
Canyon County Vehicle Funding Pool FY27		15,693			
Replace Beyond Access Mini Van		731			
Fare Collection System Upgrades Phase 2		2,272			
Canyon County Vehicle Funding Pool FY28			15,693		
Replace Beyond Access Minivan			537		
Replace Beyond Access Transit Van			268		
Replace Admin Automobile			143		
Replace Marketing Van			89		
Canyon County Vehicle Funding Pool FY29				15,693	
Replace Beyond Access Transit Van				2,194	
Canyon County Vehicle Funding Pool FY30					15,693
Replace Beyond Access Cutaway					731
Contingent Projects					
HDTC Phase 2			30,988		
HDTC Phase 3				35,367	
HDTC Phase 4					26,175

ITD

Funding Assessments

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
General	-	-	-	-	-
Service	-	-	-	-	-
Capital	-	-	-	-	-
Special	-	-	-	-	-
Total	-	-	-	-	-

Assessments (\$)	FY26	FY27	FY28	FY29	FY30
Contingent Capital	-	-	130,000	-	-
Total	-	-	130,000	-	-

Assessment Rates	FY26	FY27	FY28	FY29	FY30
General - Regional Population	0%	0%	0%	0%	0%
Service/Capital - All Services	0%	0%	0%	0%	0%
Service/Capital - Ada County	0%	0%	0%	0%	0%
Service/Capital - Canyon County	0%	0%	0%	0%	0%
Service - Intercounty	0%	0%	0%	0%	0%
Capital - MSS	0%	0%	0%	0%	0%
Capital - HDTC	0%	0%	0%	0%	0%

Supported Services	Frequency (min) Peak/Off Peak	Supported Services	Frequency (min) Peak/Off Peak
Fixed Route	Fixed Route		
N/A	N/A		
Specialized	Specialized		
N/A	N/A		

ITD

Non-service Project List

Capital	FY26	FY27	FY28	FY29	FY30
-	-	-	-	-	-
Contingent Projects	FY26	FY27	FY28	FY29	FY30
State and Bogart Project Construction			130,000		

Appendix B - Project Master List

This section is a collection of all the various project lists in the plan.

Project Master List

Special	Total Project	Federal	Local
SCRIP (annual)	\$60,000	\$30,000	\$30,000
Downtown Mobility Collaborative- CityGo (annual)	\$60,000		\$60,000
BSU Regional Pass Program (annual)	\$53,060 plus 2.5% per year		\$278,896
CWI Pass Program (annual)	\$35,648 plus 2.5% per year		\$187,378
Meridian Beyond Access (annual)	Assessed/negotiated each year		
Meridian Rides2Wellness (annual)	Assessed/negotiated each year		
Eagle Beyond Access (annual)	Assessed/negotiated each year		
Star Beyond Access (annual)	Assessed/negotiated each year		
Metro (annual)	\$70,000		\$70,000
St Al (annual)	\$100,000		\$100,000
St Lukes (annual)	\$100,000		\$100,000
PSSI (annual)	\$131,000	\$65,500	\$65,500
AAA (annual)	\$98,000		\$98,000
TSM Transit Center Electrification and Rehabilitation Project	\$2,023,567	\$1,821,210	\$202,537
TSM Transit Center Electrification and Rehabilitation Project- 8	\$11,990,400	\$10,248,840	\$1,741,560
TSM Transit Center Electrification and Rehabilitation Project	\$5,517,120	\$4,653,297	\$683,643
Main and Fairview at White Water - Preliminary Design	Cost estimate/year TBD with partners		
State Street Premium-Market to Bloom- Preliminary Design	Cost estimate/year TBD with partners		
Vista Premium Contruction- Royal to University	Cost estimate/year TBD with partners		
Main and Fairview at White Water - Amenities	Cost estimate/year TBD with partners		
State Street Premium Construction- Bogart	Cost estimate/year TBD with partners		
State Street Premium- Willow- Amenities	Cost estimate/year TBD with partners		
State Street Premium Construction-Market to Bloom	Cost estimate/year TBD with partners		

Project Master List

Capital	Units	Total Project	Federal	Local	Earnings
FY26					
Ada Service Vehicle Replacement	1	\$55,000	\$44,000	\$11,000	
Replace Beyond Access Minivan	2	\$300,000	\$277,980	\$22,020	
Replace Fleet Supervisor Pickup	1	\$60,000	\$55,596	\$4,404	
Ada County Bus Stop Construction		\$300,000	\$277,980	\$22,020	
MSS Improvements		\$50,000	\$40,000	\$10,000	
On Street Amenities		\$94,000	\$75,200	\$18,800	
HDTC Phase 1		\$1,776,600	\$1,439,890	\$336,710	
FY27					
Ada County Bus Stop Construction		\$250,000	\$200,000	\$50,000	
Canyon County Vehicle Funding Pool FY27		\$428,750	\$343,000	\$85,750	
Replace Beyond Access Mini Van	1	\$150,000	\$120,000	\$30,000	
Micron Express Bus Expansion	4	\$1,960,000	\$1,568,000	\$392,000	
Fare Collection System Upgrades Phase 2		\$1,270,000	\$1,176,782	\$93,218	
FY28					
Ada County Bus Stop Construction		\$250,000	\$200,000	\$50,000	
Canyon County Vehicle Funding Pool FY28		\$428,750	\$343,000	\$85,750	
Replace Beyond Access Minivan	2	\$300,000	\$277,980	\$22,020	
Replace Ada Access Cutaway	3	\$600,000	\$555,960	\$44,040	
Replace Beyond Access Transit Van	1	\$150,000	\$138,990	\$11,010	
Replace Admin Automobile	2	\$80,000	\$74,128	\$5,872	
Replace Marketing Van	1	\$50,000	\$46,330	\$3,670	
HDTC Phase 2		\$1,558,119	\$1,246,495	\$311,624	
State and Bogart Project Construction		\$3,250,000	\$2,600,000	\$650,000	
FY29					
Ada County Bus Stop Construction		\$250,000	\$200,000	\$50,000	
HDTC Phase 3		\$1,778,290	\$1,422,632	\$355,658	
Kuna Express Bus Expansion	2	\$600,000	\$480,000	\$120,000	
Replace Ada Access Cutaway	2	\$400,000	\$320,000	\$80,000	
Replace Ada 35' Bus w/ BEB	1	\$1,300,000	\$1,204,580	\$95,420	
Canyon County Vehicle Funding Pool FY29		\$428,750	\$343,000	\$85,750	
Replace Beyond Access Transit Van	3	\$450,000	\$360,000	\$90,000	
Orchard - P3 Design & Construction		\$2,200,000	\$1,760,000	\$440,000	
FY30					
HDTC Phase 4		\$1,316,098	\$1,052,878	\$263,220	
Ada County Bus Stop Construction		\$250,000	\$200,000	\$50,000	
Replace Ada 35' Bus w/ CNG	3	\$2,250,000	\$2,084,850	\$165,150	
Canyon County Vehicle Funding Pool FY30		\$428,750	\$343,000	\$85,750	
Replace Support Vehicle w/ Support Vehicle	1	\$45,000	\$36,000	\$9,000	
Replace Beyond Access Cutaway	1	\$150,000	\$120,000	\$30,000	
Total		\$25,208,107	\$21,028,252	\$4,179,855	
Total minus contingent		\$15,105,600	\$12,946,246	\$2,159,354	
Contribution %			86%	14%	

*Non-expense project

Grey = STBG

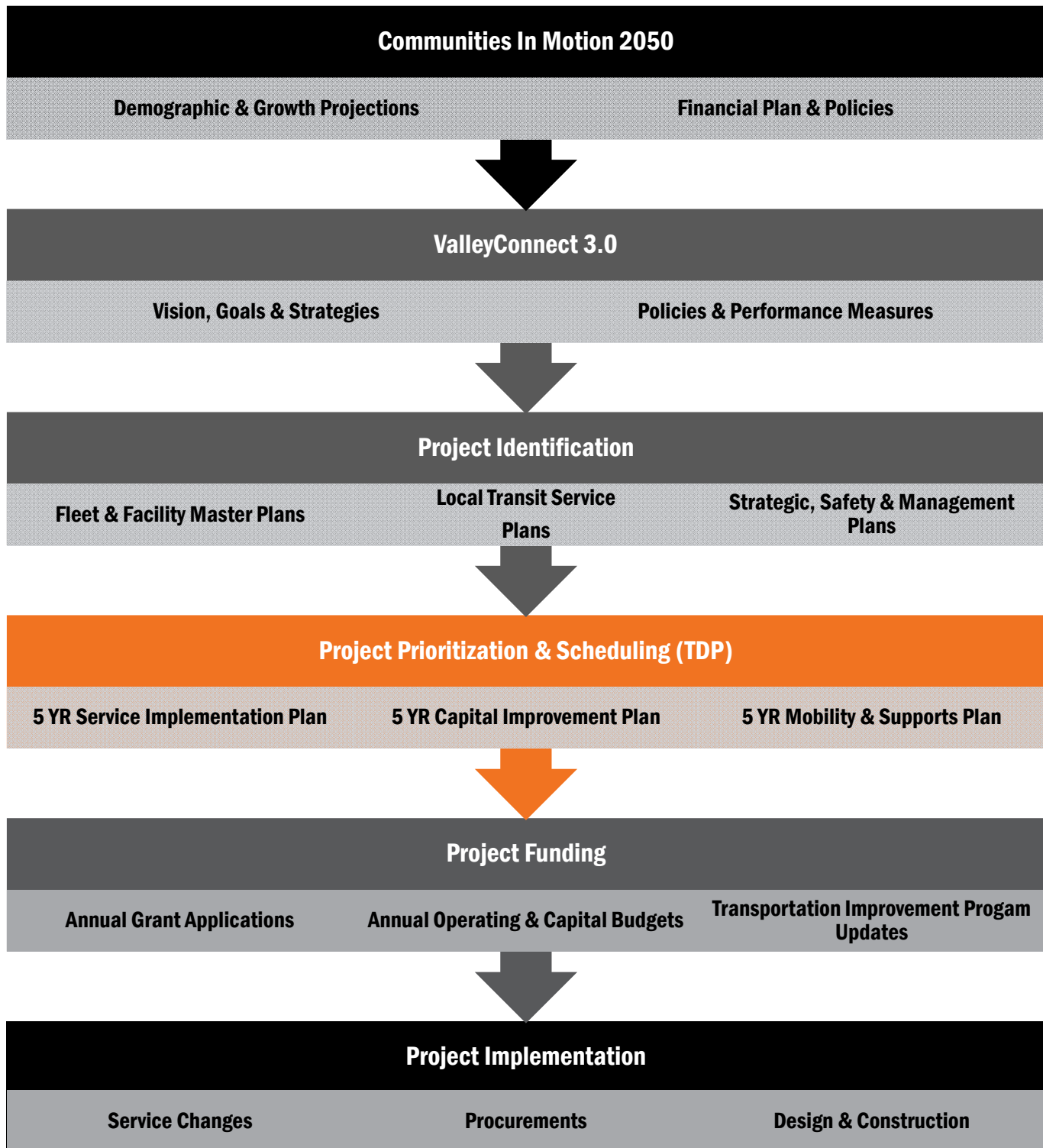
Italic = Contingent Project

Project Master List

Vehicles	Units
FY26	
Ada Service Vehicle Replacement	15
Replace Beyond Access Minivan	ST101/ST308
Replace Fleet Supervisor Pickup	ST401
FY27	
Replace Beyond Access Mini Van	ST201
Micron Express Bus Expansion	2 CNG/2 OD
FY28	
Replace Beyond Access Minivan	ST312/ST102
Replace Ada Access Cutaway	331/332/333
Replace Beyond Access Transit Van	ST313
Replace Admin Automobile	402 / 403
Replace Marketing Van w/ Van	404
FY29	
Kuna Express Bus Expansion	2 OD
Replace Ada Access Cutaway	334/335
Replace Ada 35' Bus w/ BEB	714
Replace Beyond Access Transit Van	ST316/ST317/ST318
FY30	
Replace Ada 35' Bus w/ CNG	713/821/723
Replace Support Vehicle w/ Support Vehicle	19
Replace Beyond Access Cutaway	ST314

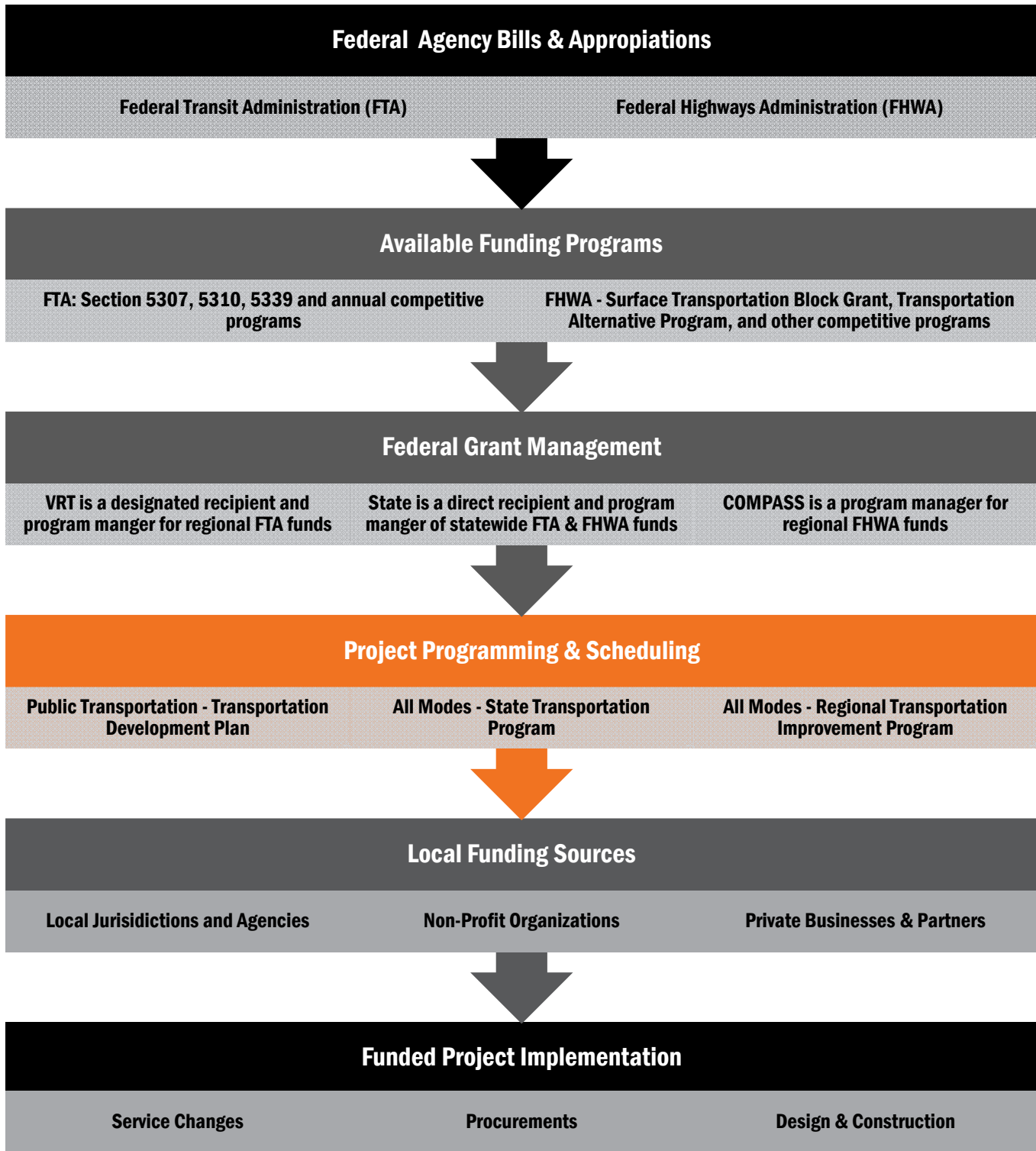
Appendix C - Planning Inputs & Funding Process

This section details the strategic objectives, the planning process and the funding programs and processes in more detail



Appendix C - Funding Process

Funding Process



Appendix D - 5-Year Financial Plan Detail

VRT relies on a combination of federal, local and directly generated (earned) funding. This section identifies funding available and quantifies how much VRT is projected to receive from each source. It then projects expenditure of those revenues by category and shows the details of future projects, procurements and programs. This section assumes no new dedicated revenue and is provided to inform members for budget planning

Local Funding

VRT relies on local jurisdictions and private partnerships to provide local matching funds for the federal funding identified in this plan. In addition, local funding can be used to support activities and projects that are ineligible for federal funding or otherwise limited by availability of funds. The TDP assumes no new dedicated tax revenue in the next five years. Local funding requests and agreements are prepared annually via a cost allocation model.

Earnings Revenue

VRT has multiple revenue streams that stem from the collection of fares from our fixed route system, pass sales available to the public, and employer/regional pass program sales. With the trend of increased ridership over the past two years, we are forecasting increases in farebox revenue each year for the five years outlined in the Transit Development Plan. We have also worked closely with partner companies and organizations to advance our relationships that support our employer/regional pass programs and are forecasting increases in revenues for those categories.

VRT also generates revenue through the sales, installation and tracking of available static (print) advertising space in and on VRT's vehicles and bus benches. Growth in this revenue stream will be supported by increasing the inventory of these assets, through digital advertising, fleet expansion, and asset purchases.

Federal Sources

Federal Funding is constrained by annual appropriations, apportionments, notices of funding opportunities and availability of local matching funds. Federal agencies determine the suite of eligible projects, and VRT must determine the best funding strategies. VRT follows federal guidance in the adoptions of plans, policies and oversight measures to ensure that investments are made through informed and collaborative processes. The following tables provide a summary of federally funded activities and relative investment levels.

Five-Year Budget by Business Area

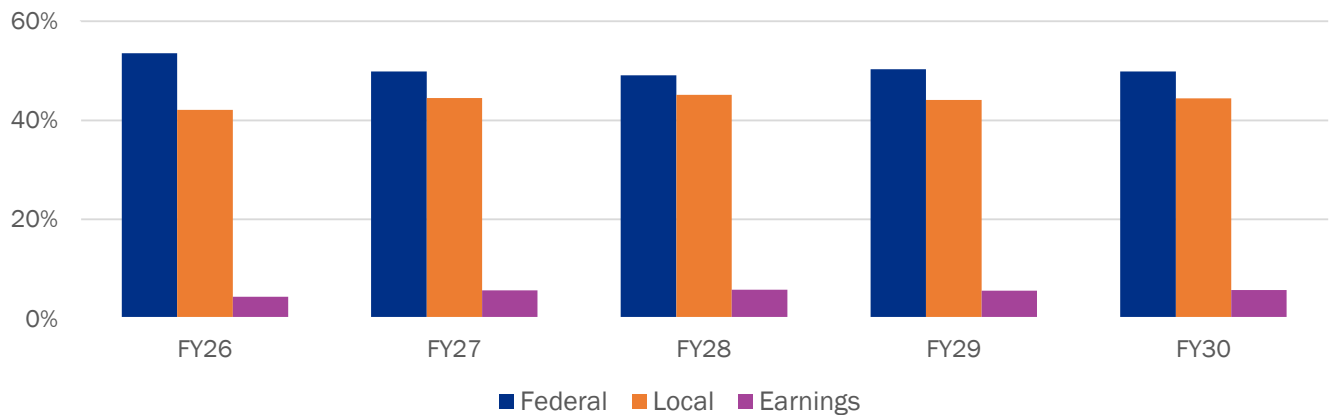
Type	FY26	FY27	FY28	FY29	FY30	Total
Service	22,472,638	21,940,001	22,473,276	23,019,883	23,780,155	113,685,953
Capital	6,654,885	2,280,319	1,858,750	3,428,750	3,123,750	17,346,454
Management	7,130,986	6,664,959	6,825,958	6,990,982	7,160,132	34,773,017
Programs	424,051	434,652	445,518	456,656	468,073	2,228,951
Base Budget	36,682,560	31,319,932	31,603,503	33,896,272	34,532,110	168,034,375
Contingent	-	-	4,808,119	3,978,290	1,316,098	10,102,507
Base + Contingent	36,682,560	31,319,932	36,411,622	37,874,562	35,848,208	178,136,882

% Total	FY26	FY27	FY28	FY29	FY30	Total
Service	61%	70%	71%	68%	69%	68%
Capital	18%	7%	6%	10%	9%	10%
Management	19%	21%	22%	21%	21%	21%
Programs	1%	1%	1%	1%	1%	1%

Revenue Share

	FY26	FY27	FY28	FY29	FY30	Total
Federal	19,632,956	15,623,765	15,506,631	17,052,345	17,209,999	85,025,695
Local	15,454,320	13,933,997	14,268,184	14,944,678	15,349,400	73,950,580
Earnings	1,595,284	1,762,169	1,828,688	1,899,248	1,972,710	9,058,099
Total	36,682,560	31,319,931	31,603,503	33,896,272	34,532,110	168,034,375

% Total	FY26	FY27	FY28	FY29	FY30	Total
Federal	54%	50%	49%	50%	50%	51%
Local	42%	44%	45%	44%	44%	44%
Earnings	4%	6%	6%	6%	6%	5%



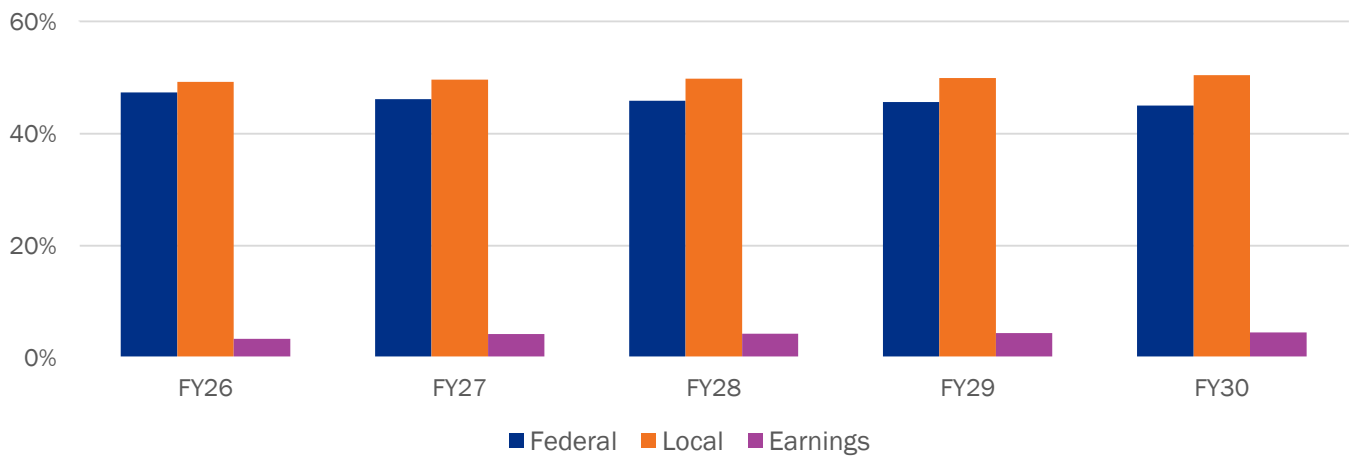
Expenses & Revenues by Area

Service

Expenses	FY26	FY27	FY28	FY29	FY30	Total
Fixed Route	9,824,037	9,524,110	9,762,213	10,006,268	10,456,425	49,573,052
On-Demand	2,056,683	2,059,002	2,110,477	2,163,239	2,217,320	10,606,721
Paratransit	881,435	882,429	904,490	927,102	950,280	4,545,737
Specialized	1,963,364	1,972,199	2,021,504	2,072,042	2,123,843	10,152,952
Maintenance	4,123,528	4,112,301	4,215,108	4,320,486	4,428,498	21,199,921
Administration	3,014,591	2,780,960	2,850,484	2,921,746	2,994,790	14,562,571
Pass-Through	609,000	609,000	609,000	609,000	609,000	3,045,000
Total	22,472,638	21,940,001	22,473,276	23,019,883	23,780,155	113,685,953

Revenues	FY26	FY27	FY28	FY29	FY30	Total
Federal	10,627,786	10,123,218	10,313,541	10,508,621	10,708,577	52,281,742
Local	11,060,468	10,889,534	11,186,493	11,489,820	11,999,622	56,625,937
Earnings	784,384	927,249	973,242	1,021,442	1,071,956	4,778,274
Total	22,472,638	21,940,001	22,473,276	23,019,883	23,780,155	113,685,953

% Total	FY26	FY27	FY28	FY29	FY30	Total
Federal	47%	46%	46%	46%	45%	46%
Local	49%	50%	50%	50%	50%	50%
Earnings	3%	4%	4%	4%	5%	4%



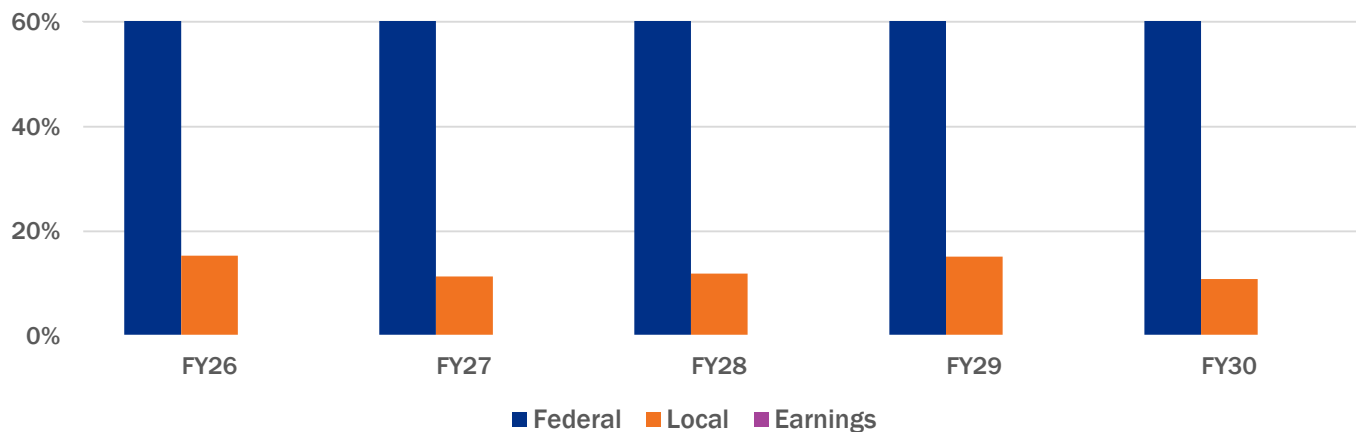
Expenses & Revenues by Area

Capital

Expenses	FY26	FY27	FY28	FY29	FY30	Total
Fleet	2,415,000	578,750	1,608,750	3,178,750	2,873,750	10,655,000
Facilities	3,520,600	250,000	250,000	250,000	250,000	4,520,600
Equipment	-	-	-	-	-	-
Technology	-	1,270,000	-	-	-	1,270,000
Subrecipients	719,285	181,569	-	-	-	900,854
Total	6,654,885	2,280,319	1,858,750	3,428,750	3,123,750	17,346,454

Revenues	FY26	FY27	FY28	FY29	FY30	Total
Federal	5,742,155	2,021,351	1,636,388	2,907,580	2,783,850	15,091,324
Local	912,730	258,968	222,362	521,170	339,900	2,255,130
Earnings	-	-	-	-	-	-
Total	6,654,885	2,280,319	1,858,750	3,428,750	3,123,750	17,346,454

% Total	FY26	FY27	FY28	FY29	FY30	Total
Federal	85%	89%	88%	85%	89%	87%
Local	15%	11%	12%	15%	11%	13%
Earnings	0%	0%	0%	0%	0%	0%



Expenses & Revenues by Area

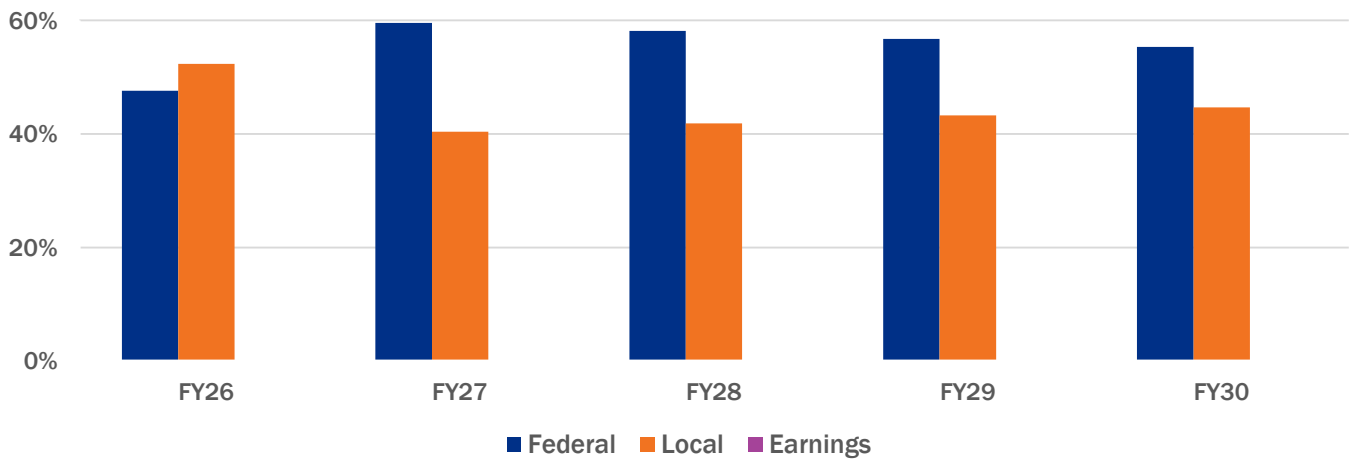
Programs

Expenses	FY26	FY27	FY28	FY29	FY30	Total
SR2S*	424,051	434,652	445,518	456,656	468,073	2,228,951
Total	424,051	434,652	445,518	456,656	468,073	2,228,951

Revenues	FY26	FY27	FY28	FY29	FY30	Total
Federal	202,000	259,000	259,000	259,000	259,000	1,238,000
Local	222,051	175,652	186,518	197,656	209,073	990,951
Earnings	-	-	-	-	-	-
Total	424,051	434,652	445,518	456,656	468,073	2,228,951

*Safe Routes to School gets a federal allotment of STBG funding each year and fully funds the local portion.

% Total	FY26	FY27	FY28	FY29	FY30	Total
Federal	48%	60%	58%	57%	55%	56%
Local	52%	40%	42%	43%	45%	44%
Earnings	0%	0%	0%	0%	0%	0%



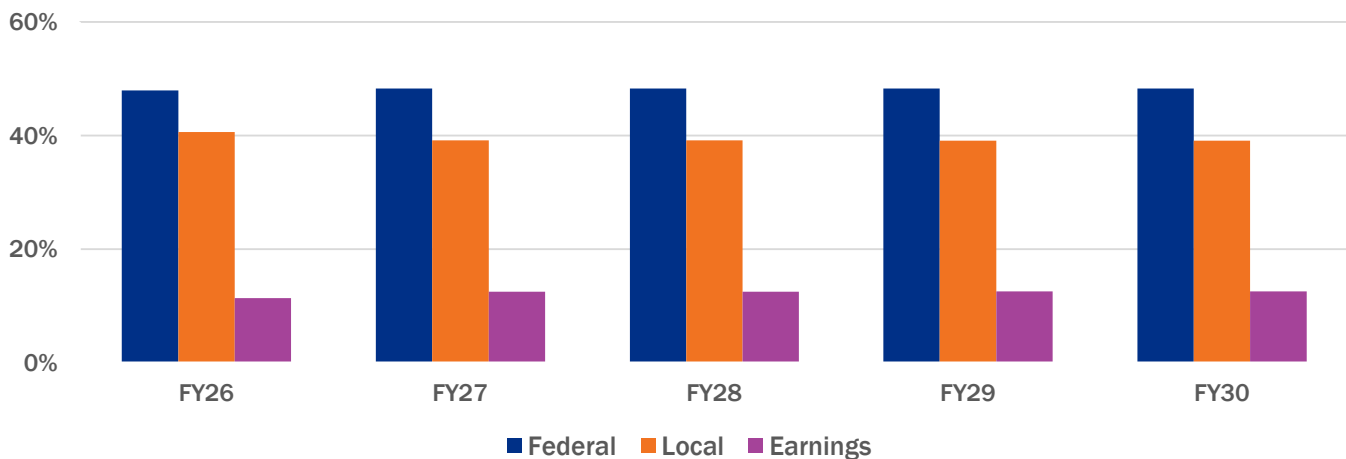
Expenses & Revenues by Area

Management

Expenses	FY26	FY27	FY28	FY29	FY30	Total
VRT Admin	2,838,561	2,618,573	2,684,037	2,751,138	2,819,916	13,712,225
Planning	2,859,220	2,724,255	2,786,737	2,850,780	2,916,425	14,137,416
Coordination	233,536	215,437	220,823	226,344	232,003	1,128,143
Technology	663,841	612,393	627,703	643,396	659,481	3,206,814
Call Center	535,827	494,301	506,658	519,325	532,308	2,588,418
Total	7,130,985	6,664,959	6,825,958	6,990,982	7,160,132	34,773,017

Revenues	FY26	FY27	FY28	FY29	FY30	Total
Federal	3,420,647	3,220,197	3,297,702	3,377,144	3,458,573	16,774,263
Local	2,899,438	2,609,843	2,672,811	2,736,032	2,800,805	13,718,929
Earnings	810,900	834,920	855,446	877,806	900,754	4,279,825
Total	7,130,985	6,664,959	6,825,958	6,990,982	7,160,132	34,773,017

% Total	FY26	FY27	FY28	FY29	FY30	Total
Federal	48%	48%	48%	48%	48%	48%
Local	41%	39%	39%	39%	39%	39%
Earnings	11%	13%	13%	13%	13%	12%



Revenues by Funding Source

While every effort has been made to provide a balanced program, variables such as shortfalls in local matching dollars or revenue strategies in development may result in under- or over- allocated programs. Annual programming process ensure that program funds do not lapse and are allocated to transit supportive projects in the region.

Federal Grants - Large Urban / Ada County / Boise TMA

Source	FY26	FY27	FY28	FY29	FY30	Total
Section 5307/5340	8,293,960	8,105,080	8,237,670	8,373,574	8,512,876	41,523,160
Section 5339/5307	498,656	284,000	200,000	1,252,000	320,000	2,554,656
Section 5310	601,935	606,176	629,842	654,100	678,965	3,171,017
TAP/STBG	147,460	189,070	189,070	189,070	189,070	903,740
STBG	1,821,720	823,747	1,093,388	1,204,580	2,084,850	7,028,285
Discretionary	-	-	-	-	-	-
Total	11,363,731	10,008,073	10,349,970	11,673,324	11,785,761	55,180,859

Federal Grants - Small Urban / Canyon County / Nampa UZA

Source	FY26	FY27	FY28	FY29	FY30	Total
Section 5307	7,656,859	4,743,914	4,658,109	4,756,265	4,856,875	26,672,021
Section 5339	-	36,000	-	108,000	36,000	180,000
Section 5310	408,756	411,584	427,361	443,533	460,110	2,151,345
TAP/STBG	54,540	69,930	69,930	69,930	69,930	334,260
STBG	147,870	353,035	-	-	-	500,905
Discretionary	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	8,268,025	5,614,462	5,155,400	5,377,729	5,422,914	29,838,530

Section 5310 funds in this section include small urban and rural awards.

Earnings

Sources	FY26	FY27	FY28	FY29	FY30	Total
Farebox	232,161	245,290	252,649	260,228	268,035	1,258,362
Passes	271,224	283,851	293,852	301,138	310,172	1,460,238
Pass Programs	281,000	295,050	303,902	313,019	322,409	1,515,379

Auxiliary

Sources	FY26	FY27	FY28	FY29	FY30	Total
Advertising	810,900	937,978	978,285	1,024,864	1,072,094	4,824,121
Flix	-	-	-	-	-	-
Shared Vehicle	-	-	-	-	-	-
Total	1,595,284	1,762,169	1,828,688	1,899,248	1,972,710	9,058,099

Appendix E - Capital Plan

The capital investment plan (CIP) provides a five-year program of projects led or sponsored by VRT and clarifies the assumptions used to produce the plan. The details in this section demonstrate how the plan implements the strategic and state of good repair goals and includes a detailed project list with the full cost of each project or asset.

Project Timelines

ACTIVITY	Technology Procurement	Vehicle Procurement	Facility Upgrade	Amenity Installation	Sidewalk Repair	New Facility
TIME	~1 - 2 yrs.	3 mo. - 2 yrs.	Varies	~ 6 mo.	~1 - 2 yrs.	> 3 yrs.

Expense Glossary

Fleet	Projects to refurbish, replace,
Facilities	Projects to refurbish, replace,
Equipment	Projects to refurbish, replace,
Technology	Projects to purchase software

Capital Investments

Expenses		FY26	FY27	FY28	FY29	FY30
Fleet	61%	2,415,000	578,750	1,608,750	3,178,750	2,873,750
Facilities	26%	3,520,600	250,000	250,000	250,000	250,000
Equipment	0%	-	-	-	-	-
Technology	7%	-	1,270,000	-	-	-
Subrecipients	5%	719,285	181,569	-	-	-
Total		6,654,885	2,280,319	1,858,750	3,428,750	3,123,750

Strategic Objectives

S2	Maintain existing inventory of assets in a state of good repair through investments in replacement, refurbishment, and maintenance projects
S3	Improve access to existing transit through investments in ADA compliance, pedestrian/bicyclist access, information and amenities at stations and stops.
S4	Expand service through investments in additional vehicles, bus stops, and infrastructure as determined by the Service Investment Plan

Strategic Investments

Includes Programmed & Planned Projects only

Project Type		FY26	FY27	FY28	FY29	FY30
S2 - Maintain	77%	4,635,600	828,750	1,858,750	2,828,750	3,123,750
S3 - Improve	15%	1,300,000	1,270,000	-	-	-
S4 - Expand	3%	-	-	-	600,000	-
Total		5,935,600	2,098,750	1,858,750	3,428,750	3,123,750

Project Definitions

Programmed	Project is well defined, supported by stakeholders, and ready for implementation. Included in financial plan and schedule.
Planned	Project is well defined, supported by stakeholders, and ready for implementation pending award of additional funds. Included in financial plan and schedule.
Future	Project is well defined, has stakeholder support, but is outside the 5 YR horizon. Not included in financial plan and schedule.
Pending	Project has been identified but is in need of additional project development, funding, or support. Not included in financial plan or schedule.
Complete	Project is active in current fiscal year or completed. For reporting only, not included in financial plan and schedule.

Transit Asset Management

The 2026 Transit Asset Management provides investment prioritization guidelines for capital projects. Assets will be programmed for replacement through analysis of the following criteria:

SGR Score	Asset has reached a state of good repair score of 2.5 of 5. The score is an objective assessment of age, health and appearance.
ULB	Asset has reached its Useful Life Benchmark (ULB), the expected lifecycle or acceptable period of use as determined by the FTA.
Safety	Asset poses an identifiable safety risk, and deferral of investment may result in injury, loss of life, or environmental damage.
Service	The asset is used in the provision of public transportation services with high utilization and investment does not exceed spare ratio guidelines.

Fixed Route/OnDemand Fleet Plan

The fleet plan provides a tentative schedule of vehicle replacements and vehicle additions to the current fleet. Vehicle additions are dependent on service needs and the service implementation project schedule. Vehicle replacement schedules are created under the TAM investment prioritization guidelines, and are evaluated annually to respond to changing fiscal landscapes, procurement and grant opportunities.

Scheduled Beyond Access & Bus Fleet Maintenance & Expansion

Project ID	Service/System	# Vehicles	Cost	Year	Status
ST-N-03-V	Replace Beyond Access Minivan	2	\$300,000	2026	Programmed
SG-27-NSU-1	Canyon County Vehicle Funding Pool FY27	2	\$428,750	2027	Programmed
ST-N-05-V	Replace Beyond Access Minivan	1	\$150,000	2027	Programmed
FR-020-0-V	Micron Express Bus Expansion	4	\$0	2027	Programmed
SG-28-NSU-2	Canyon County Vehicle Funding Pool FY28	2	\$428,750	2028	Programmed
ST-N-08-V	Replace Beyond Access Minivan	2	\$300,000	2028	Programmed
SG-28-NLU-1	Replace Ada Access Cutaway	3	\$600,000	2028	Programmed
ST-N-09-V	Replace Beyond Access Transit Van	1	\$150,000	2028	Programmed
FR-019-0-V	Kuna Express Bus Expansion	2	\$600,000	2029	Programmed
SG-29-NLU-2	Replace Ada Access Cutaway	2	\$400,000	2029	Programmed
SG-29-NLU-3	Replace Ada 35' Bus w/ BEB	1	\$1,300,000	2029	Programmed
SG-29-NSU-1	Canyon County Vehicle Funding Pool FY29	1	\$428,750	2029	Programmed
ST-N-15-V	Replace Beyond Access Transit Van	3	\$450,000	2029	Programmed
SG-30-NLU-1	Replace Ada 35' Bus w/ CNG	3	\$2,250,000	2030	Programmed
SG-30-NSU-2	Canyon County Vehicle Funding Pool FY30	2	\$428,750	2030	Programmed
ST-N-16-V	Replace Beyond Access Cutaway	1	\$150,000	2030	Programmed

Schedule	FY26	FY27	FY28	FY29	FY30	Total
CURRENT	109	109	113	113	115	115
ADD		4		2		
REPLACE	2	3	8	7	6	
TOTAL	109	113	113	115	115	115

Scheduled Admin Fleet Replacements

Project ID	Action	# Vehicles	Cost	Year	Status
SG-26-NLU-1	Ada Service Vehicle Replacement	1	\$55,000	2026	Programmed
ST-N-04-V	Replace Fleet Supervisor Pickup	1	\$60,000	2026	Programmed
ST-N-12-V	Replace Admin Automobile	2	\$80,000	2028	Programmed
ST-N-13-V	Replace Marketing Van	1	\$50,000	2028	Programmed
SG-30-NLU-3	Replace Support Vehicle w/ Support Vehicle	1	\$45,000	2030	Programmed

Schedule	FY26	FY27	FY28	FY29	FY30	Total
CURRENT	20	20	20	20	20	20
ADD						
REPLACE	2		3		1	
TOTAL	20	20	20	20	20	20

Facility Maintenance

VRT currently has two maintenance facilities to support the transit fleet, Happy Day Transit Center (HDTC) and the Orchard Maintenance Facility. HDTC hosts a passenger transfer center, and both facilities house administrative and customer service function. Investments to repair, replace and maintain these facilities will be made through phased implementation plans. Master facility plans ensure that investments made to keep capital assets in a state of good repair are coordinated with projected growth, necessary infrastructure upgrades, and electrification of the transit fleet.

Happy Day Facility Maintenance & Improvements

Project ID	Name	Total Cost	Start Year	Status
HDTC-26-1	HDTC Phase 1	\$1,776,600	2026	Programmed
HDTC-28-1	HDTC Phase 2*	\$1,558,119	2028	Contingent
HDTC-29-1	HDTC Phase 3*	\$1,778,290	2029	Contingent
HDTC-30-1	HDTC Phase 4*	\$1,316,098	2030	Contingent

*Continent Projects with amounts in contingent section

Orchard Facility Maintenance, Improvements, & Expansion

Project ID	Name	Total Cost	Start Year	Status
MF-001-3	Orchard - P3 Design & Construction*	\$2,200,000	2029	Contingent

*Continent Projects with amounts in contingent section

Passenger Facility Improvements

Project ID	Name	Total Cost	Start Year	Status
CONST-26-1	Ada County Bus Stop Construction	\$300,000	2026	Programmed
CONST-26-3	On Street Amenities	\$94,000	2026	Programmed
CONST-26-2	MSS Improvements	\$50,000	2026	Programmed
CONST-27-4	Ada County Bus Stop Construction	\$250,000	2027	Programmed
CONST-28-3	Ada County Bus Stop Construction	\$250,000	2028	Programmed
CONST-29-3	Ada County Bus Stop Construction	\$250,000	2029	Programmed
CONST-30-1	Ada County Bus Stop Construction	\$250,000	2030	Programmed

Passenger Facility Expansion

Project ID	Name	Estimated Cost	Start Year	Status
FR-020-0-F	Micron Express - New Route	\$150,000	TBD	Pending
FR-019-0-F	City of Kuna - New Route	\$150,000	TBD	Pending

Technology Investments

Project ID	Name	Total Cost	Year	Status
IT-011-C	Fare Collection System Upgrades Phase 2	\$1,270,000	2027	Programmed

Appendix F - Contingent Projects

The Contingent Projects chapter outlines capital projects that are contingent on either discretionary grant future availability for VRT or local funding partner opportunities from non-service agencies. These projects are not included in VRT's "Base Budget", but are a part of the "Base + Contingent Budget"

HDTC Master Plan

The Happy Day Transit Center (HDTC) Master Plan is a four phase project that spans over the next 5 fiscal years. The first phase is set to take place in FY26 with a project total of \$1.776 that would cover the most basic necessities for HDTC. This includes awning, lighting, safety, roof, electrical and HVAC. Phases two through four are in the contingent category due to the future local funding status. VRT is looking for partners outside of our member agencies to provide local funding.

HDTC-28-30-1	Project ID
S3	Strategic Objective
TBD	TIP ID
2028-2030/Contingent	Start Date/Status
\$ 4,652,507	Estimated Cost
	Local Partners for 20% Match
	Outside Partner/Service Partners

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Construction	HDTC-28-30-1	-	-	1,558,119	1,778,290	1,316,098
	Total	\$ -	\$ -	\$ 1,558,119	\$ 1,778,290	\$ 1,316,098

Funding Partner	FY26	FY27	FY28	FY29	FY30
Ada County		\$ 10,564	\$ 12,057	\$ 8,923	
Boise State University		\$ 22,170	\$ 25,303	\$ 18,727	
City of Boise		\$ 29,303	\$ 33,444	\$ 24,752	
City of Meridian		\$ 44,405	\$ 50,680	\$ 37,508	
Canyon County		\$ 6,079	\$ 6,937	\$ 5,134	
City of Caldwell		\$ 43,411	\$ 49,546	\$ 36,668	
City of Nampa		\$ 124,701	\$ 142,322	\$ 105,332	
College of Western Idaho		\$ 30,988	\$ 35,367	\$ 26,175	

Orchard P3 Design & Construction

The Orchard P3 Design & Construction project is for design and construction of a new facility.

MF-001-3	Project ID
S3	Strategic Objective
TBD	TIP ID
FY29/Contingent	Start Date/Status
\$ 2,200,000	Estimated Cost
	Local Partners for 20% Match
	Ada County Service Partners

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Design/Construc	MF-001-3	-	-	-	2,200,000	-
Total		\$ -	\$ -	\$ -	\$ 2,200,000	\$ -

Funding Partner	FY26	FY27	FY28	FY29	FY30
Ada County			\$	1,773	
Boise State University			\$	-	
City of Boise			\$	427,471	
City of Meridian			\$	10,757	

State & Bogart Construction

The State & Bogart Construction project is for construction of a transit-oriented cross intersection via the RAISE grant. VRT is looking for local funding from impacted cities and organizations.

SG-28-NLU-3	Project ID
S3	Strategic Objective
TBD	TIP ID
FY28/Contingent	Start Date/Status
\$ 3,250,000	Estimated Cost
	Local Partners for 20% Match
Boise	ACHD
ITD	Garden City
Eagle	

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Construction	SG-28-NLU-3	-	-	3,250,000	-	-
	Total	\$ -	\$ -	\$ 3,250,000	\$ -	\$ -

Funding Partner	FY26	FY27	FY28	FY29	FY30
City of Boise		\$	130,000		
ACHD		\$	130,000		
ITD		\$	130,000		
Garden City		\$	130,000		
Eagle		\$	130,000		

Appendix G - Management & Programs

Administration, Planning, and Mobility Managements

The Management and Programs section provides a summary of functions in VRT critical for management of the regional transportation system. Expenses shown primarily include wages, benefits and supplies for VRT employees to support general overhead, regional administration, finance, planning, grant management and compliance, operations oversight, technology, public relations and advertising sales and customer service. Also included are expenses for professional/consultant services, which provide planning, marketing, and administrative support and for VRT's Safe Routes to School program. This section has a list of future planning projects

Project Timelines

ACTIVITY	Corridor Studies	Facility Master Plans	Local Transit Plans	Strategic Plans	Regional Plans	
TIME	~1- 3 yrs.	~1 yr.	~ 6 -9 mo..	~ 6 mo.	~1 yr.	

Expense Glossary

Regional Administration & Planning		Staff and consultant services for agency governance, accounting, grant management, public relations, compliance, advertising media sales and planning.
Mobility Management		Staff and consultant services to support the promotion, enhancement, and facilitation of transportation services through coordinated operations, technology, and management services.
	Coordination	Mobility promotion through travel demand management strategies, employer programs, coordinated marketing and multi-modal planning.
	Technology	Mobility enhancement through integrated fare payment systems, passenger information, scheduling and intelligent transportation. systems.
	Information	Mobility facilitation thorough coordinated call center, help desk and trip scheduling and navigation.
Programs	SR2S	The Safe Routes to School (SR2S) program works to make routes safer, children and parents more knowledgeable, and the community more engaged so that more children will walk and bike to school.

Strategic Investments

Only includes Programmed & Planned Projects

Project Type		FY26	FY27	FY28	FY29	FY30
S1 - Maintain	97%	7,404,037	6,873,689	7,045,531	7,221,669	7,402,211
S3 - Improve	3%	150,000	225,000	225,000	225,000	225,000
S4 - Expand	0%	-	-	-	-	-
Total		7,554,037	7,098,689	7,270,531	7,446,669	7,627,211

Management**Regional Administration**

Area	FTEs	FY26	FY27	FY28	FY29	FY30
VRT Admin	11	2,838,561	2,618,573	2,684,037	2,751,138	2,819,916
Planning & Program Support	7	2,859,220	2,724,255	2,786,737	2,850,780	2,916,425
Total	18	5,697,781	5,342,828	5,470,774	5,601,918	5,736,341

Mobility Management

Area	FTEs	FY26	FY27	FY28	FY29	FY30
Coordination Supports	3	233,536	215,437	220,823	226,344	232,003
Technology Supports	4	663,841	612,393	627,703	643,396	659,481
Information Support	9	535,827	494,301	506,658	519,325	532,308
Total	16	1,433,205	1,322,131	1,355,185	1,389,064	1,423,791

Programs

Expenses	FTEs	FY26	FY27	FY28	FY29	FY30
SR2S*	4	424,051	434,652	445,518	456,656	468,073
		-	-	-	-	-
Total	4	424,051	434,652	445,518	456,656	468,073

Project Status

Programmed	Project is well defined, supported by stakeholders, and ready for implementation. Included in financial plan and schedule.
Future	Project is well defined, has stakeholder support, but is outside the 5 YR horizon. Not included in financial plan and schedule.
Pending	Project has been identified but is in need of additional project development, funding, or support. Not included in financial plan or schedule.
Complete	Project is active in current fiscal year or completed recently. For reporting only, not included in financial plan and schedule.

Planning Projects

Project ID	Name	Total Cost	Start Year	Status
PS-01-03-0	FY26 Planning Studies <i>HDTTC TOD Node Joint Development - Housing Feasibility</i> <i>Fare Revenue Analysis - Reduced Fare Process</i>	\$150,000	2026	Programmed
PS-03-0	FY27 Planning Studies <i>TOD Node Study - Caldwell Events, CWI & Karcher</i> <i>West Boise Parking Garage Investment Analysis</i> <i>TBD Small Projects - as identified</i>	\$225,000	2027	Programmed
PS-04-0	FY28 Planning Studies <i>Fairview Corridor TOD nodes study</i> <i>TBD Small Projects - as identified</i>	\$225,000	2028	Programmed
PS-05-0	FY29 Planning Studies <i>Meridian Administrative and Parking Facility Expansion</i> <i>TBD Projects (if any funds are left)</i>	\$225,000	2029	Programmed
PS-06-0	FY30 Planning Studies <i>Railroad Grade Crossing Study</i> <i>TBD Projects (if any funds are left)</i>	\$225,000	2030	Programmed
PS-07-0	Caldwell & Nampa Rail Platform study	\$0	TBD	Pending
PS-08-0	CWI Rail Platform Multi-Modal Station	\$0	TBD	Pending
PS-09-0	Fleet Plan Update	\$50,000	TBD	Pending
PS-10-0	Happy Day Transit Center Rail Platform -	\$200,000	TBD	Pending
PS-11-0	Market Place State Street Construction	\$0	TBD	Pending
PS-12-0	Meridian Rail Platform Facility Multi-Modal Station	\$0	TBD	Pending
PS-13-0	On-Call Planning reoccurring	\$100,000	TBD	Pending
PS-14-0	Regional Facility Expansion	\$165,000	TBD	Pending
PS-15-0	State Premium Corridor Analysis - NW Phase	\$250,000	TBD	Pending
PS-16-0	State Street TOD update	\$0	TBD	Pending
PS-17-0	Transit Signal Priority Planning	\$100,000	TBD	Pending
PS-18-0	TSM Multi-Modal Planning	\$50,000	TBD	Pending
PS-19-0	TSP and APC Data Integration	\$25,000	TBD	Pending
PS-20-0	Vista Premium Corridor Study	\$150,000	TBD	Pending

Appendix H - Expansion Projects

This section illustrates the potential expansion of service that the planning team has identified on a select number of priority route expansions drawn from our long range plans and partner discussions. These pages are a starting point for additional discussion about local funding requirements, capital requirements, ridership potential and more.

Local Funding Process, Planning, Execution

Local Funding

VRT relies on local jurisdictions and private partnerships to provide additional local matching funds for any new planned routes on the horizon. We are always planning out into the future to meet the transit demand needs for communities as the Treasure Valley continues to grow. VRT will continue to plan for future expansion routes and inform the public of the possibilities for service. This can lead to discussions and collaboration with local jurisdictions and private partners about service span, frequencies, days of service, and estimated service and capital costs.

Planning

VRT has a development team that is committed to planning future routes for expanded services. When planning for a new route, the team first starts by reviewing long range transportation plans including Valley Connect 2.0 and the COMPASS Communities in Motion long range plan. They also consider current route performance and changes in development or travel demand. The VRT development team also works closely with funding partners to ensure potential projects and future needs are represented.

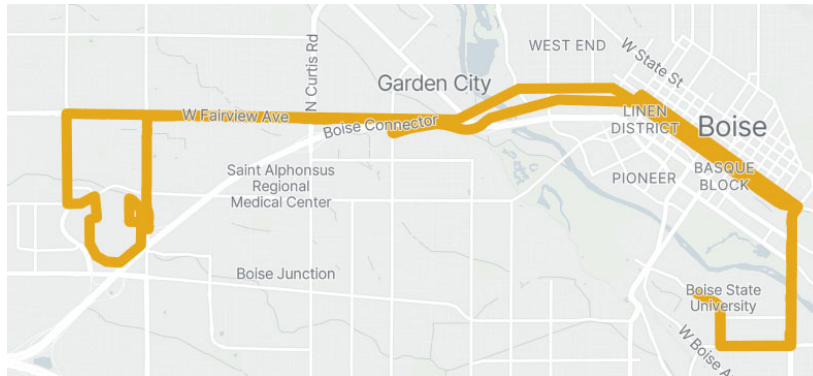
Execution

Each year, VRT has opportunities for outreach to local jurisdictions and organizations to collaborate on the feasibility of expanded routes. The information provided can lead to discussions about costs, implementation plans and overall value of a new route. The following section highlights a select number of priority route expansions drawn from Valley Connect 2.0 and partner discussions. These pages are just the starting point for additional discussion about local funding requirements, capital requirements etc. Further refinement will come as VRT works to program specific expansion plans into the Transit Development Plan.

Route 7 - Fairview Weekday Service Enhancements

This project would increase extend the Fairview premium corridor from Main Street Station to Broadway and continue to Boise State University. It would also increase peak and midday frequencies making it easier for residents to travel between West Boise and Downtown and Boise State.

This project is apart of Valley Connect 3.0's vision to increase service on key corridors throughout the Valley. Fairview is considered a Premium corridor with the highest levels of service and bus stop amenities. It would extend the span from 5am-9pm to 12am. Increase peak service windows at 7-10am and 4-7pm to 7.5 minutes frequency. 6-7am, 10-4pm, 7-10pm would be 15 minute frequency. This frequent service would be bookended by 5-6am and 10pm -12am services windows set at 30 minute frequency. Together these investments would lay the ground work for reaching Premium target service levels to 15 minutes or better all day.



FR-002-0 ID
Route-Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status
TBD Start Costs - YOY
18,425 Revenue Hours / Year
\$2.2 mil Est. Cost / Current Year

Boise State Origin
Towne Square Destination
Mon-Fri Days
7.5 min Frequency - Peak
15/30 min Frequency - Off Peak

10,900 Households within 1/4 Mile
56,200 Jobs within 1/4 mile

Proposed Partner(s)
Boise

ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-002-0-P	-	-	-	-	-
Vehicles	FR-002-0-V	-	-	-	-	-
Facilities	FR-002-0-F	-	-	-	-	-
Operating	FR-002-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 7 - Fairview Weekend Service Enhancements

Building on the routing changes of FR-002-0, this project would provide 15 minute all day Saturday service and 30 minute Sunday service, making it more convenient for weekend travel between West Boise and Downtown Boise.

This project includes Saturday service 7am-9pm at 15 minute frequency. Sunday service from 8am-9pm every 30 minutes.

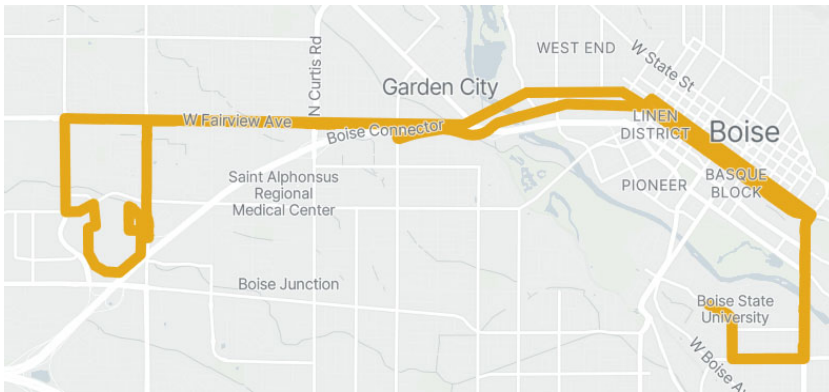
FR-003-0 ID
Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status
TBD Start Costs - YOY
4,231 Revenue Hours / Year
\$ 486,652 Est. Cost / Current Year

Boise State Origin
Town Square Destination
Sat & Sun Days
15 min Frequency - Peak
30 min Frequency - Off Peak

10,900 Households within 1/4 Mile
56,200 Jobs within 1/4 mile

Proposed Partner(s)
Boise



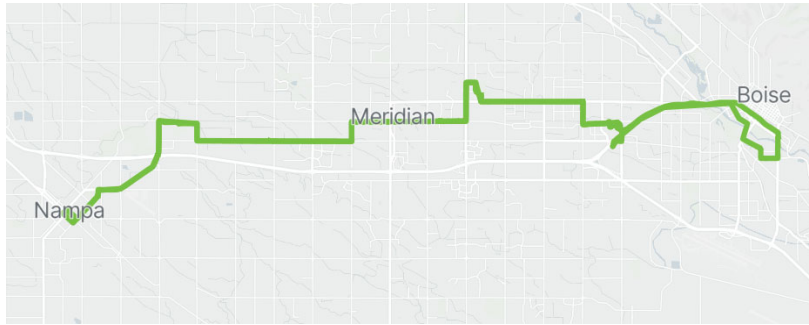
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-003-0-P	-	-	-	-	-
Vehicles	FR-003-0-V	-	-	-	-	-
Facilities	FR-003-0-F	-	-	-	-	-
Operating	FR-003-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 45 - CWI-BSU Weekday Service Enhancements

This project would extend route 45 to downtown Nampa and increase peak frequency making it easier for commuters to travel between Nampa, Meridian and Downtown Boise.

This project is apart of Valley Connect 3.0's vision to increase service on key corridors throughout the Valley. This route connects four cities and would connect the Valley. It is considered a Premium corridor with the highest levels of service and bus stop amenities. It would extend the span from 6am-10pm. Increase service during the day from 7am-7pm to 15 minutes frequency. This frequent service would be bookended by 6-7am and 7-10pm -12am set at 30 minutes.



FR-005-1 ID
Route-Service Project Type
Fixed Route Network Classification
S3 Strategic Objective

TBD Start Date / Status
TBD Start Costs - YOE
43,656 Revenue Hours / Year
\$5 mil Est. Cost / Current Year

Nampa Origin
BSU Destination
Mon-Fri Span
15 min Frequency - Peak
30 min Frequency - Off Peak

16,700 Households within 1/4 Mile
59,900 Jobs within 1/4 mile

Proposed Partner(s)

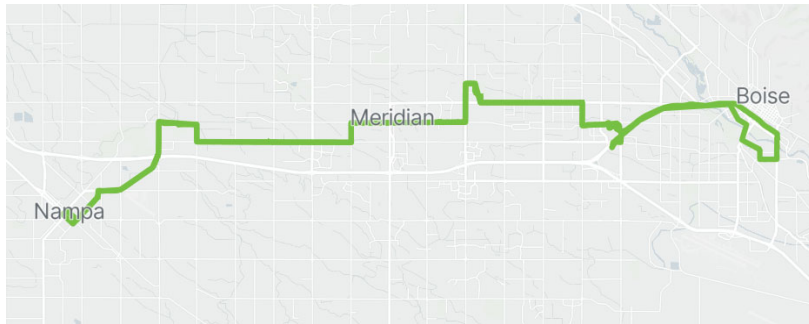
Nampa
CWI
Meridian
Boise State

ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	FY24	Q2- FY25	NA	NA	NA	Q4 - FY26

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-005-1-P	-	-	-	-	-
Vehicles	FR-005-1-V	-	-	-	-	-
Facilities	FR-005-1-F	-	-	-	-	-
Operating	FR-005-1-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 45 - CWI-BSU Weekend Service Enhancements

This project would build on project FR-005-1 and add Saturday service making it easier for riders to travel between Nampa, Meridian and Downtown Boise. This project would add 30 minute Saturday service from 7am-10pm.



FR-006-0 ID

Service Project Type

Fixed Route Network Classification

S4 Strategic Objective

TBD Start Date / Status

\$ - Start Costs - YOE

5,356 Revenue Hours / Year

\$ 615,940 Est. Cost / Current Year

Nampa Origin

BSU Destination

Sat Days

30 min Frequency - Peak

N/A Frequency - Off Peak

16,700 Households within 1/4 Mile

59,900 Jobs within 1/4 mile

Proposed Partner(s)

Nampa

CWI

Meridian

Boise State

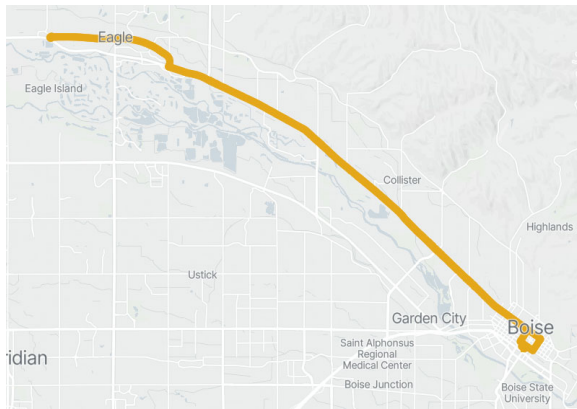
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	NA	Q4 - FY22	NA	NA	NA	Q4 All YRS

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-006-0-P	-	-	-	-	-
Vehicles	FR-006-0-V	-	-	-	-	-
Facilities	FR-006-0-F	-	-	-	-	-
Operating	FR-006-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 9 - State Street Weekday Service & Route Extension

This project would extend Route 9 through Eagle and increase service.

This project is consistent with the Valley Connect 3.0 vision to increase frequency on the premium corridors. Route 9 would be extended 5.5 miles from east Boise through City of Eagle. Peak Service windows from 7-10am and 4-7pm would increase to 7.5 minute frequency. Service windows from 6-7am, 10am-4pm, and 7-10pm would be 15 minute frequency. These would be bookended by early and late service 5-6am and 10pm-12am running every 30 minutes. Facility investments along this corridor will be consistent with City of Boise's Transportation Action Plan. State Street Premium corridor investments can be found in the capital investment plan.



FR-008-0 ID
Route-Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status
TBD Start Costs - YOE
34,142 Revenue Hours / Year
\$3.9 mil Est. Cost / Current Year

Eagle Origin
Dwnth Boise Destination
Mon-Fri Days
7.5 min Frequency - Peak
15/30 min Frequency - Off Peak

24,900 Households within 1/4 Mile
39,000 Jobs within 1/4 mile

Proposed Partner(s)

Boise

Garden City

Eagle

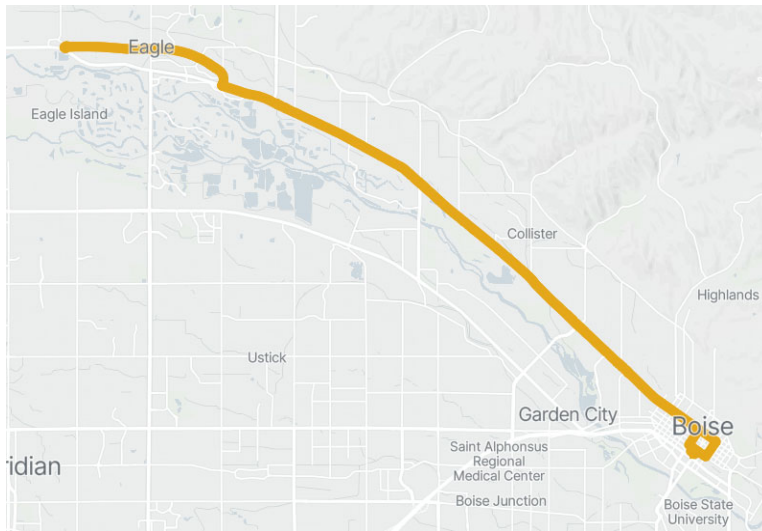
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-008-0-P	-	-	-	-	-
Vehicles	FR-008-0-V	-	-	-	-	-
Facilities	FR-008-0-F	-	-	-	-	-
Operating	FR-008-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 9 - State Street Weekend Service

This project would build on the extended route 9 in project FR-008-0 and increase weekend service.

It would increase Saturday service and add Sunday Service. Saturday from 7:45am-9pm every 15 minutes. 9pm-1:30am every 30 minutes. Early and late service from 5-6am and 10pm-12am would run every 30 minutes. Sunday would run from 8am-9pm every 15 minutes, and from 9-12am every 30 minutes.



FR-009-1 ID
Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status

TBD Start Costs - YOE

7,628 Revenue Hours / Year

\$ 877,326 Est. Cost / Current Year

Dtwn Boise Origin
Town Square Destination
Sat-Sun Span
7.5 min Frequency - Peak
30 min Frequency - Off Peak

24,900 Households within 1/4 Mile

39,000 Jobs within 1/4 mile

Proposed Partner(s)

Boise

Garden City

Eagle

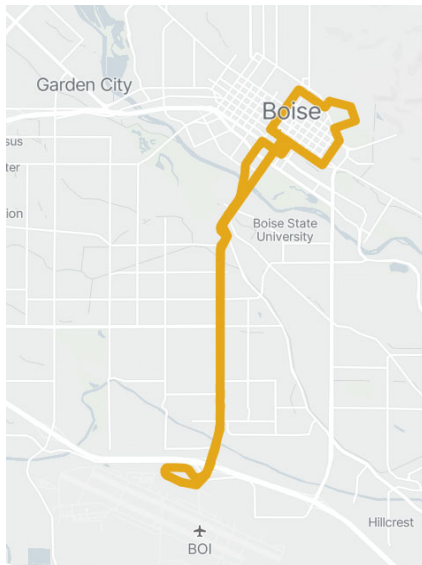
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-009-1-P	-	-	-	-	-
Vehicles	FR-009-1-V	-	-	-	-	-
Facilities	FR-009-1-F	-	-	-	-	-
Operating	FR-009-1-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 3 - Vista Weekday Service Enhancements

This project would extend frequent service to key downtown neighborhoods and increase peak frequency making it easier for commuters to travel between the airport (BOI) and Downtown Boise.

Valley Connect 3.0 outlines a vision of increasing frequency on all premium corridors and adding amenities. This project would increase peak service windows 7-10am and 4-7pm to run every 7.5 minutes. Service windows 6-7am, 10-4pm, and 7-10pm to every 15 minutes. Early and late service windows 5-6am and 10pm-12am to 30 minutes.



FR-011-0 ID
Route-Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status
TBD Start Costs - YOE
14,029 Revenue Hours / Year
\$1.6 mil Est. Cost / Current Year

BOI Origin
Dwntr Boise Destination
Mon-Fri Days
7.5 min Frequency - Peak
15/30 min Frequency - Off Peak

15,200 Households within 1/4 Mile
42,300 Jobs within 1/4 mile

Proposed Partner(s)
Boise

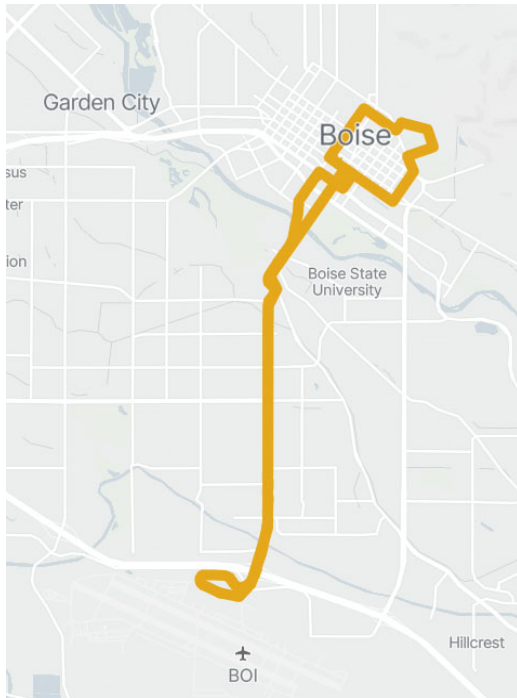
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-011-0-P	-	-	-	-	-
Vehicles	FR-011-0-V	-	-	-	-	-
Facilities	FR-011-0-F	-	-	-	-	-
Operating	FR-011-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 3 - Vista Weekend Service Enhancements

This project would build on the routing changes of project FR-011-0 and provide Saturday and Sunday service on the Vista Corridor.

Weekend service is a target service level for all premium corridors. This project would add 6am-9pm 15 minute frequency on Saturday and 30 minutes from 9pm-11pm. Sunday from 7am-9pm 30 minutes service.



FR-012-3 ID

Service Project Type

Fixed Route Network Classification

S4 Strategic Objective

TBD Start Date / Status

TBD Start Costs - YOE

2,568 Revenue Hours / Year

\$ 295,352 Est. Cost / Current Year

BOI Origin

Dwnth Boise Destination

Sat -Sun Days

15 min Frequency - Peak

30 min Frequency - Off Peak

15,200 Households within 1/4 Mile

42,300 Jobs within 1/4 mile

Proposed Partner(s)

Boise

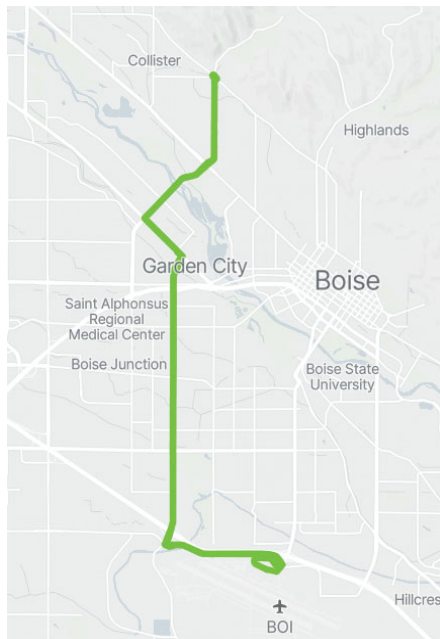
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-012-3-P	-	-	-	-	-
Vehicles	FR-012-3-V	-	-	-	-	-
Facilities	FR-012-3-F	-	-	-	-	-
Operating	FR-012-3-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Route 20 - Orchard Weekday Service Enhancements

This project would increase frequency on a key north-south route from the north end of Boise to the Airport (BOI).

Valley Connect 3.0 outlines a vision of increasing frequency on all premium corridors and adding amenities. This project would increase peak service windows 7am-7pm to run every 15 minutes. Early and late service windows 6-7am and 7-10pm to 30 minutes



FR-015-0 ID
Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status

TBD Start Costs - YOE

11,426 Revenue Hours / Year

\$ 1,314,075 Est. Cost / Current Year

Boise N End Origin
BOI Destination
Mon-Fri Days
15 min Frequency - Peak
30 min Frequency - Off Peak

6,400 Households within 1/4 Mile

9,400 Jobs within 1/4 mile

Proposed Partner(s)

Boise

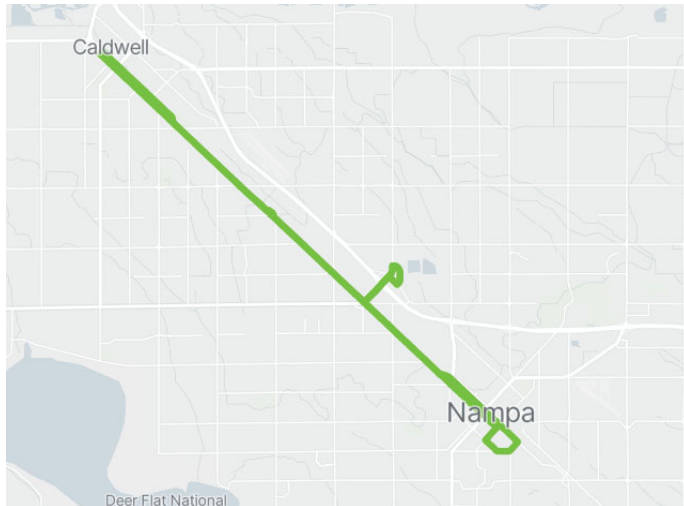
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-015-0-P	-	-	-	-	-
Vehicles	FR-015-0-V	-	-	-	-	-
Facilities	FR-015-0-F	-	-	-	-	-
Operating	FR-015-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Nampa Caldwell Boulevard Weekday Service Enhancement

This project would establish a frequent all day service up and down Nampa Caldwell Boulevard, connecting the two largest cities in Canyon County making it easier for residents to get where they are going.

This project is apart of Valley Connect 3.0's vision to increase service on key corridors throughout the Valley. Nampa Caldwell Boulevard is considered a Premium corridor with the highest levels of service and bus stop amenities. It would extend the span from 6am-10pm. Increase daytime service from 10am-7pm to 15 minutes frequency. This frequent service would be bookended by 6-7am and 7-10pm at 30 minute frequency.



FR-018-0 ID
Route-Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status
TBD Start Costs - YOE
14,039 Revenue Hours / Year
\$1.6 mil Est. Cost / Current Year

Caldwell Origin
Nampa Destination
M-F Days
15 min Frequency - Peak
30 Min Frequency - Off Peak

6,600 Households within 1/4 Mile
17,300 Jobs within 1/4 mile

Proposed Partner(s)

Caldwell
Nampa

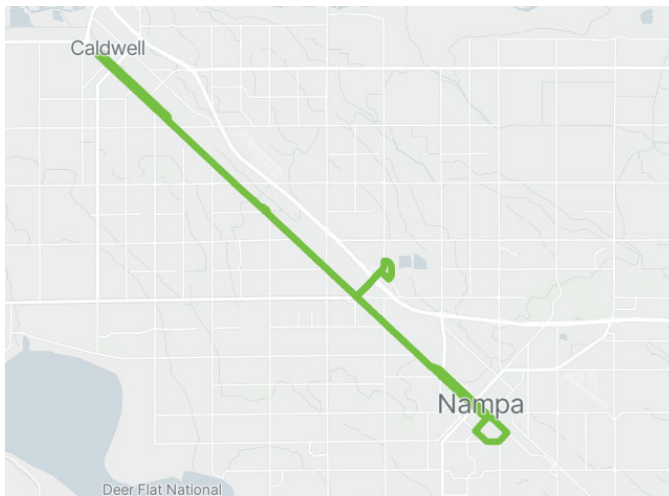
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-018-0-P	-	-	-	-	-
Vehicles	FR-018-0-V	-	-	-	-	-
Facilities	FR-018-0-F	-	-	-	-	-
Operating	FR-018-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Nampa Caldwell Boulevard Weekend Service Enhancement

This project would build on project FR-018-0 add weekend Service making it easier for riders to travel between Caldwell and Nampa.

This project would add Saturday service from 6am-8pm every 30 minutes . Sunday service from 7am-8pm every 60 minutes.



FR-018-0 ID
Service Project Type
Fixed Route Network Classification
S4 Strategic Objective

TBD Start Date / Status
TBD Start Costs - YOE
3,976 Revenue Hours / Year
\$ 457,291 Est. Cost / Current Year

Caldwell Origin
Nampa Destination
Sat-Sun Days
30 min Frequency - Peak
60 Min Frequency - Off Peak

6,600 Households within 1/4 Mile
17,300 Jobs within 1/4 mile

Proposed Partner(s)
Nampa
Caldwell

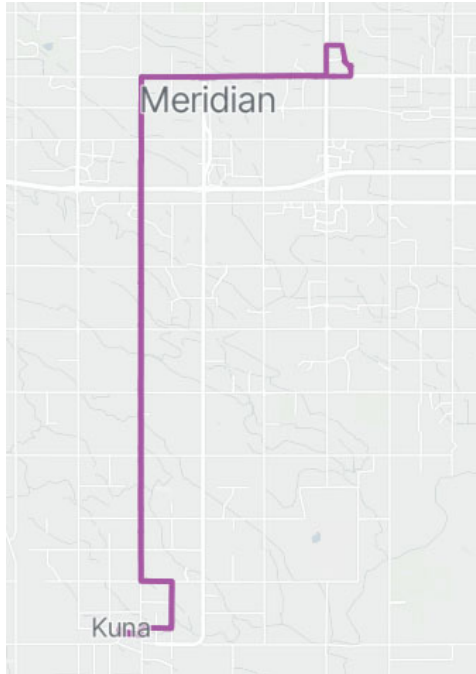
ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	TBD	TBD	TBD	TBD	TBD	TBD

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-021-0-P	-	-	-	-	-
Vehicles	FR-021-0-V	-	-	-	-	-
Facilities	FR-021-0-F	-	-	-	-	-
Operating	FR-021-0-S	-	-	-	-	-
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

City of Kuna - New Route

This project would provide service every 30 minutes during the peak period connecting Kuna to downtown Meridian and connecting services to Boise.

Details of this project are expected to be updated as development happens along the corridor.



FR-019-0 ID

Route Project Type

Fixed Route Network Classification

S4 Strategic Objective

TBD Start Date / Status

\$ 200,000 Start Costs - YOE

2,800 Revenue Hours / Year

\$ 280,000 Est. Cost / Current Year

Kuna Origin

Meridian Destination

Mon-Fri Span

30 min Frequency - Peak

NA Frequency - Off Peak

24,900 Households within 1/4 Mile

11,700 Jobs within 1/4 mile

Proposed Partner(s)

Meridian

Kuna

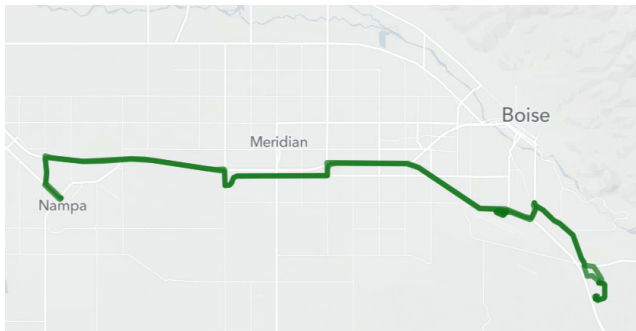
Ada

ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	FY2022	Q2 - FY25	Q1 - FY26	Q3 - FY27	Q3 - FY27	Q4 - FY27

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-019-0-P	-	-	-	-	-
Vehicles	FR-019-0-V	-	-	-	120,000	-
Facilities	FR-019-0-F	-	-	-	-	-
Operating	FR-019-0-S	-	-	-	-	200,000
Other		-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ 120,000	\$ 200,000

Micron Express - New Route

Since our 2023 five-year plan was adopted VRT has advanced in conversations with Micron to identify a robust service plan that would connect Micron and the region including direct access to the Boise Airport, improved service to Columbia Village and Southwest Boise .



FR-020-0 ID

Route Project Type

Fixed Route Network Classification

S4 Strategic Objective

TBD Start Date / Status

\$ 2,028 Start Costs - YOE

2,800 Revenue Hours / Year

\$ 280,000 Est. Cost / Current Year

Dtnw Nampa Origin

SE Boise Destination

Mon-Fri Days

30 min Frequency - Peak

NA Frequency - Off Peak

2,077 Households within 1/4 Mile

4,184 Jobs within 1/4 mile

Proposed Partner(s)

Micron

ACTIVITY	Planning	Board Approval	Vehicle Purchase	Facility Build	Vehicle Delivery	Training/ Scheduling
STATUS	Q1 - FY25	Q2 - FY25	Q1 - FY26	Q3 - FY27	Q3 - FY27	Q4 - FY27

Costs	Project ID	FY26	FY27	FY28	FY29	FY30
Planning	FR-020-0-P	-	-	-	-	-
Vehicles	FR-020-0-V	-	392,000	-	-	-
Facilities	FR-020-0-F	-	-	-	-	-
Operating	FR-020-0-S	-	-	927,000	927,000	927,000
Other		-	-	-	-	-
Total		\$ -	\$ 392,000	\$ 927,000	\$ 927,000	\$ 927,000



VALLEY REGIONAL TRANSIT BOARD RESOLUTION

FISCAL YEAR 2026-2030 TRANSIT DEVELOPMENT PLAN (TDP) RESOLUTION VBD26-011

BY THE BOARD OF VALLEY REGIONAL TRANSIT TO ADOPT THE FISCAL YEAR 2026-2030 TRANSIT DEVELOPMENT PLAN (TDP) WHICH OUTLINES FIVE YEARS OF PLANNED OPERATIONAL AND CAPITAL BUDGETS AND LOCAL FUNDING REQUESTS

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Idaho Code § 40-2108(2) and (5) provide that Valley Regional Transit, as a regional public transportation authority, has power to raise and expend funds as provided in Idaho Code Chapter 21, Title 40 and to make contracts as may be necessary or convenient for the purposes of the Regional Public Transportation Authority Act; and

WHEREAS, transit service and capital projects require multi-year planning and funding coordination with partners; and

WHEREAS, Valley Regional Transit reviewed the FY2023-2027 TDP, existing long-range plans and worked with our funding partners to develop a reasonably fiscally constrained five-year service and capital plan and organized that plan into the FY2026-2030 TDP; and

WHEREAS, Valley Regional Transit will develop rolling biennial updates to the Transportation Development Plan that align with current year budgets and best available forecasts; and

WHEREAS, Idaho Code § 40-2109(5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Valley Regional Transit Board of Directors adopts the FY2026-2030 TDP

Section 2. That the Valley Regional Transit Board directs staff to use FY2026-2030 TDP to guide coordination activities with funding partners, including the development of the FY2027 budget process and guide planning, service and capital projects over the next five years

Section 3. That this Resolution VBD26-011 shall be in full force and effect immediately upon its adoption by the Board of Directors of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT

TOPIC	Canyon County Vanpool Authority Delegation
DATE	January 5, 2025
STAFF MEMBER	Stephen Hunt

Staff Recommendation/Request

Staff requests the Board of Directors consider delegating authority to award a contract to a successful bidder to provide a turnkey vanpool program in Canyon County.

Highlights

In April of 2022, Walker Consultants completed the Regional Vanpool Study which documented the gap in low-cost vanpool services in Canyon County. Commuteride, a publicly owned vanpool provider, offers low-cost services to commuters traveling to, through or from Ada County. This service has worked well for over 50 years however, these services are not available for Canyon County commuters who do not travel to, or through Ada County.

Valley Regional Transit (VRT) has identified an option to bring low-cost vanpool services that compliment Commuteride to Canyon County. This service does not require additional local match and could increase federal funding to our region. VRT plans to issue a Request for Proposal (RFP) for turn-key vanpool operations in Canyon County to fill the current gap in services for commuters.

Schedule

- April 2022 – Completed Regional Vanpool Study
- December 2025 – Issue RFP for turnkey vanpool services
- January 2026 – Present Authorization for Expenditure (AFE) to board for consideration and award vanpool services to best value offeror
- February 2026 – finalize contracting
- March through April 2026 – Startup
- May 2026 – Launch Canyon County Vanpool

Implication

Providing a lower cost vanpool service in Canyon County that compliments Ada County Highway District's (ACHD) Commuteride will increase options for commuters in Canyon County. The only expenses VRT will incur will be subsidies for vanpool services. These vanpool subsidies will be provided through federal grant funding and will not require additional funding from local partners. Those subsidies will only occur when a vanpool is formed. The total amount of subsidies over the 4-year contract term will not exceed \$450,000.



More Information

For detailed information, contact:

Stephen Hunt
Chief Development Officer
shunt@ridevrt.org
(208)258-2701



VALLEY REGIONAL TRANSIT BOARD RESOLUTION

CANYON COUNTY VANPOOL DELEGATION OF AUTHORITY RESOLUTION VBD26-012

BY THE BOARD OF VALLEY REGIONAL TRANSIT DELEGATING AUTHORITY TO THE VALLEY REGIONAL TRANSIT EXECUTIVE BOARD TO APPROVE A CONTRACT FOR A TURN-KEY VANPOOL PROGRAM IN CANYON COUNTY

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public-school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Valley Regional Transit envisions a region with transportation choices designed to meet the needs of the citizens and businesses; and

WHEREAS, Valley Regional Transit completed an Integrated Mobility Playbook in 2022 that identified vanpool and transportation demand management tools as important in both Ada and Canyon County; and

WHEREAS, Valley Regional Transit, in partnership with ACHD Commuteride completed a Regional Vanpool Study which identified a gap in vanpool services in Canyon County; and

WHEREAS, Valley Regional Transit plans to have a viable Canyon County Vanpool program in place before May of 2026 so it can benefit from the annual May in Motion campaign which promotes regional efforts to increase alternative transportation; and

WHEREAS, Valley Regional Transit, in partnership with ACHD Commuteride submitted a Request for Proposal (RFP) for a turn-key vanpool solution that would fill this gap in Canyon County in December of 2025; and

WHEREAS, the independent cost estimate for these services is not to exceed \$450,000 over four years; and

WHEREAS, Valley Regional Transit, will need to select a vendor before the next full VRT Board of Directors meeting to establish the Canyon County Vanpool program before May of 2026; and

WHEREAS, Idaho Code § 40-2108(2) and (5) provide that Valley Regional Transit, as a regional

public transportation entity has power to raise and expend funds as provided in Idaho Code Chapter 21, Title 40 and to make contracts as may be necessary or convenient for the purposes of the Regional Public Transportation Authority Act; and

WHEREAS, Idaho Code § 40-2109 (5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit pursuant to Chapter 21, Title 40; and

WHEREAS, the Board of Valley Regional Transit has created an Executive Board, conferring specific authority upon it to discharge its powers, pursuant to Resolution VBD11-011.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Board of Valley Regional Transit authorize the Executive Board to approve a contract with the successful offeror.

Section 2. That this Resolution, VBD26-012, shall be in full force and effective immediately upon its adoption by the Board of Valley Regional Transit and its approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



TOPIC	Web Content and Accessibility Policy 1.05.01
DATE	January 5, 2026
STAFF MEMBER	Melody Roper

Staff Recommendation

The Board of Directors is asked to consider approval of Resolution VBD26-003 Web Content and Accessibility Policy 1.05.01 in accordance with the Americans with Disabilities Act (ADA) Title II as recommended by the Executive Board at their December 1, 2025, meeting.

Summary

Valley Regional Transit (VRT) is committed to ensuring all digital services, including websites, web applications and mobile applications, are accessible to all members of the public, including individuals with disabilities, in compliance with the Americans with Disabilities Act (ADA) Title II, the U.S. Department of Justice's (DOJ's) final rule on web and mobile accessibility, and the Web Content Accessibility Guidelines (WCAG) 2.1 Level AA.

The adoption of this policy establishes a formal framework to guide accessibility planning, implementation and oversight in advance of the compliance deadline of April 2027, as determined by the Federal Transit Administration based on the agency's special population status. Adoption of the policy does not itself require immediate expenditures but establishes a framework for phased implementation and budgeted accessibility improvements leading up to the April 2027 compliance deadline.

Implementation Timeline

Phase 1 – Assessment and Planning (April 2025 – October 2025)

Objectives:

- Establish the Accessibility Coordinator and confirm department leads for digital accessibility.
- Review the DOJ Final Rule and WCAG 2.1 Level AA success criteria in detail.
- Conduct a baseline accessibility audit of:
 - Public websites and web applications
 - Mobile apps
 - Digital documents (PDFs, forms, reports)
 - Multimedia content (videos, livestreams)
- Identify critical access barriers preventing use by people with disabilities.
- Develop checklists for application of accessibility standards.
- Integrate accessibility standards into digital project scopes and procurement language.

Deliverables:

- Audit summary report with identified barriers
- Written procedure including criteria, requirements and checklists

Phase 2 – Remediation, Review and Staff Training (October 2025 – January 2026)

Objectives:

- Seek review and feedback from the Regional Advisory Council on proposed remediation strategies.
- Incorporate feedback provided by the RAC at the November 18, 2025, meeting.
- Begin remediation of identified priority barriers.
- Pilot accessibility testing protocols and integrate them into publishing workflows.
- Establish procedures to ensure new content is accessible prior to publication.
- Conduct initial staff accessibility training.
- Identify community engagement and input opportunities, including organization outreach and focus groups.

Deliverables:

- Final Web Content and Accessibility Policy
- WCAG Procedures and internal guidance materials

Phase 3 – Expanded Remediation and Verification (February 2026 – December 2026)

Objectives:

- Update active templates, CMS components and document workflows to meet WCAG 2.1 Level AA
- Continue remediation of legacy digital content still in use
- Provide mandatory accessibility training for staff involved in content creation, development and communications
- Assign compliance-related updates to appropriate departments
- Conduct periodic internal and external accessibility audits using automated and manual testing methods
- Conduct community engagement and seek community input, including the Regional Advisory Council

Deliverables:

- Ongoing documentation of training completion and remediation progress
- All newly published digital content WCAG 2.1 Level AA compliant
- Interim accessibility audit findings and corrective action tracking

Phase 4 – Compliance Readiness and Ongoing Maintenance (January 2027 – April 2027 and Ongoing)

Objectives:

- Complete final remediation and verification activities to ensure full WCAG 2.1 Level AA compliance
- Establish ongoing quarterly audit and reporting practices
- Monitor DOJ and W3C updates, including future WCAG revisions
- Provide refresher and onboarding accessibility training annually
- Ensure all new procurements and digital tools are accessible at launch

Deliverables:

- Documentation supporting WCAG 2.1 Level AA compliance by April 2027
- Quarterly accessibility audit reports
- Annual Accessibility Status Report to executive leadership



- Updated Standard Operating Procedures, checklists and training materials as standards evolve

Implementation Oversight:

The Marketing and Creative Manager will act as the **Accessibility Coordinator** to oversee implementation of this plan, supported by VRT's executive leadership team and department managers. Each department is responsible for ensuring compliance within its digital content areas and maintaining documentation of all testing, remediation and training activities.

Implication

Implementation of the Web Content and Accessibility Policy is expected to result in modest and manageable costs, most of which can be accommodated within existing staff responsibilities, contracts and technology budgets.

Accessibility Auditing and Remediation Costs

Initial and ongoing accessibility auditing will include a combination of staff time and external support. Valley Regional Transit has engaged Stoltz Marketing Group to conduct accessibility audits as part of its broader web services contract. These services are currently within the scope of the existing budget.

Ongoing monitoring may include the use of an accessibility testing tool or plugin, with estimated subscription costs of approximately \$500 per year, as well as periodic manual testing as needed to validate compliance with WCAG 2.1 Level AA.

Based on findings from the Stoltz accessibility report, remediation may be approached through a combination of automated tools and targeted manual code updates. Estimated costs for manual remediation and testing, if pursued, range from approximately \$5,000 to \$8,000, depending on scope and complexity. These activities would be phased over time and prioritized based on critical access needs.

Operational and Long-Term Benefits

Investing in digital accessibility is expected to produce long-term operational benefits, including:

- Improved search engine optimization (SEO) and website performance
- Reduced customer service inquiries related to website and document usability
- Improved clarity and consistency of digital communications
- Reduced legal and compliance risk
- Improved access to information for riders, staff, and the public

Overall, adoption of the policy establishes a structured, proactive approach to digital accessibility that allows costs to be planned, phased, and managed over time rather than addressed reactively.



More Information

Attachments

Attachment 1: [WCAG Procedure](#)

For detailed information, contact:

Melody Roper
Marketing and Creative Manager
mroper@ridevrt.org
208-671-4269



This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 1.05.01

Resolution Number: VBD26-003

Policy Title: Web Content and Accessibility

Signature of Board Chairperson

Date

Signature of Chief Executive Officer

Date

STATEMENT OF POLICY

This policy establishes standards and expectations for ensuring all digital information and services provided by Valley Regional Transit (hereinafter “AUTHORITY”) are accessible to all users, including individuals with disabilities, in accordance with the Americans with Disabilities Act (ADA) Title II.

The AUTHORITY is committed to ensuring all websites, applications, documents, videos, forms and online tools are accessible; that accessibility applies to both public-facing and internal content; and all staff, contractors and vendors adhere to the accessibility standards outlined in this policy. Accessibility will be considered and implemented throughout the planning, development, creation, procurement, publication and maintenance of all digital content and services.

POLICY

The Web Content Accessibility Guidelines (WCAG) are built around four core principles known as “POUR”: **Perceivable, Operable, Understandable and Robust**. These principles form the foundation of digital accessibility and describe what all accessible content must be. In simple terms, POUR ensures information can be **noticed, used, understood and supported** by a wide range of devices and assistive technologies. By designing with POUR in mind, we ensure our websites, apps, documents and digital tools are accessible to everyone, including people with disabilities.

Perceivable

Digital content created, procured or maintained by the AUTHORITY must be presented in ways all users can perceive. This includes providing text alternatives for non-text content; ensuring

captions and transcripts for time-based media; designing content with sufficient color contrast; and structuring content so that it can be presented in different formats without loss of information or meaning. All staff and contractors must ensure visual and auditory information is accessible to users with sensory disabilities.

Operable

All digital interfaces and functionality must be fully operable by users with a range of abilities and assistive technologies. This includes ensuring full keyboard accessibility, providing clear navigation mechanisms, avoiding content that may trigger seizures and allowing users adequate time to complete tasks. Interactive elements, applications and tools must not rely solely on mouse, touch, or gestures and must support assistive technologies used by people with mobility and vision impairments.

Understandable

Digital content and interfaces must be presented in a clear, predictable and understandable manner. This includes using consistent navigation, providing descriptive instructions and error messages, writing content in plain language where appropriate and avoiding unexpected changes in context. Staff and contractors creating content must ensure users can easily comprehend and interact with both static and interactive features.

Robust

Digital content must be developed to maximize compatibility with current and future technologies, including assistive technologies. This includes using semantic HTML, following recognized web standards and ensuring that applications and third-party tools support accessibility. The AUTHORITY will require contractors and vendors to meet these standards and provide documentation demonstrating conformance with up-to-date web content and accessibility guidelines.

END OF POLICY

Adoption Date: 01/05/2026

Effective Date: 01/05/2026

Supporting Documents:

28 C.F.R. § 35 [CRT Docket No. 144; AG Order No. 5919-2024] RIN 1190-AA79)



WEB CONTENT ACCESSIBILITY GUIDELINES “WCAG” 2.1 LEVEL AA	
Design	Code
<div><div>○ Color</div><div><div>○ The contrast between text and background is sufficient</div><div>○ Text: 4.5:1</div><div>○ Large Text: 3:1</div><div>○ Graphic Elements (e.g., fields, charts): 3:1</div></div><div>○ Color is not the only means of conveying information - other visual cues are provided.</div><div>○ Colors are used appropriately according to their intended function.</div><div>○ The style of interactive elements are consistent and recognizable.</div></div> <div><div>○ Predictability</div><div>○ Components function in a predictable way, aligned with user habits.</div></div> <div><div>○ Labels</div><div>○ Fields requiring input have clear labels or instructions</div><div>○ Labels are visibly associated with fields.</div><div>○ Groups of elements have group labels.</div></div> <div><div>○ Text</div><div>○ Headings group-related content.</div><div>○ No text images, justified text, superscripts, or italics are used.</div><div>○ The text is not truncated.</div></div> <div><div>○ Hierarchy</div><div>○ The content layout is logical, maintaining spacing and hierarchy.</div></div> <div><div>○ Display</div><div>○ The component is readable on all screen sizes and orientations.</div><div>○ It functions correctly when text is zoomed in to 200%.</div><div>○ The component is fully responsive and works correctly on various screen sizes.</div><div>○ There is no need for horizontal scrolling.</div></div> <div><div>○ States</div><div>○ The component has all the necessary states.</div><div>○ States are visible and meet contrast requirements (except for the “disabled” state).</div><div>○ The "Focus" state is consistent throughout the interface.</div></div> <div><div>○ Time Limits</div><div>○ The user is informed about upcoming time limits.</div><div>○ The user has enough time to study content.</div><div>○ Time limits can be extended or disabled.</div></div> <div><div>○ Consistency</div><div>○ Navigation elements always serve the same function (e.g., an “X” icon always closes a window).</div><div>○ Repeating elements (e.g., icons) are consistently placed.</div></div> <div><div>○ Animations and Sounds</div><div>○ Automatic animations and sounds have control buttons (e.g., stop, mute).</div><div>○ Sounds lasting longer than 3 seconds can be turned off.</div><div>○ Flashing content can be paused if it lasts longer than 5 seconds.</div><div>○ Audio transcripts are available near multimedia files.</div><div>○ Users are informed if a video has no sound.</div><div>○ Content does not flash more than 3 times per second.</div></div> <div><div>○ Touch Targets</div><div>○ The minimum touch target size is 44x44 pixels unless:<div><div>○ 1. The element is available via another link or control of at least 44x44 pixels.</div><div>○ 2. The element is part of the text.</div><div>○ 3. The browser controls the size.</div></div></div></div>	<div><div>○ Design</div><div>○ The component aligns with the design and its accessibility criteria.</div></div> <div><div>○ Structure</div><div>○ The code order matches the reading order used by screen readers.</div></div> <div><div>○ Forms</div><div>○ Every form field has an associated label (label element) or is described by the aria-label attribute.</div><div>○ Errors are clearly described, with suggested solutions (e.g., “Enter a valid email address”).</div><div>○ Form fields provide suggestions where applicable (e.g., date format).</div></div> <div><div>○ Alternative Text</div><div>○ Decorative elements have an empty “alt” attribute.</div><div>○ Non-decorative elements have appropriate text alternatives.</div></div> <div><div>○ Keyboard Navigation</div><div>○ All interactive elements are accessible via the keyboard.</div><div>○ There are no “keyboard traps”—the user can navigate forward and backward without getting stuck.</div></div> <div><div>○ Scaling</div><div>○ Elements do not have fixed heights and scale correctly.</div></div> <div><div>○ Focus</div><div>○ Inactive elements are not focusable, and the focus order is logical.</div></div> <div><div>○ Screen Readers</div><div>○ The component works with screen readers (NVDA, JAWS, VoiceOver).</div><div>○ All elements are read and described correctly.</div></div> <div><div>○ Headings and Structure</div><div>○ Headings (h1, h2, h3, etc.) are used logically to facilitate navigation.</div><div>○ Each section has an appropriate heading.</div></div> <div><div>○ Tables</div><div>○ Tables have column and row headers defined using <th>.</div><div>○ Complex tables use scope or id attributes for better readability.</div></div> <div><div>○ Multimedia</div><div>○ Videos have captions for users with hearing impairments.</div><div>○ Transcripts are available for audio files.</div><div>○ Audio descriptions are available for videos if they contain essential visual information.</div></div> <div><div>○ Name, Role, Value</div><div>○ Every interactive element has an assigned name (e.g., via the aria-label attribute or visible on-screen text).</div><div>○ The element’s role is clearly defined (e.g., button, link, form field) using appropriate ARIA attributes (e.g., role=“button”).</div><div>○ The element’s value (e.g., dropdown menus) inform users of state changes (e.g., aria-expanded=“true”).</div></div>
Checklist by Krystian Kmiec Modified for use by Valley Regional Transit	



VALLEY REGIONAL TRANSIT BOARD RESOLUTION

WEB CONTENT AND ACCESSIBILITY POLICY RESOLUTION VBD26-003

BY THE BOARD OF VALLEY REGIONAL TRANSIT APPROVING THE ADOPTION OF THE WEB CONTENT AND ACCESSIBILITY POLICY 1.05.01 IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT (ADA) TITLE II.

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as “Valley Regional Transit” (VRT) was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, the Americans with Disabilities Act (ADA) Title II requires state and local government entities to ensure programs, services and activities, including digital information and services, are accessible to individuals with disabilities; and

WHEREAS, the U.S. Department of Justice issued a final rule establishing technical standards for web and mobile accessibility under ADA Title II, incorporating the Web Content Accessibility Guidelines (WCAG) 2.1 Level AA as the required accessibility standard; and

WHEREAS, Valley Regional Transit is committed to ensuring all digital services, including websites, applications, documents and multimedia content, are accessible to all members of the public, including individuals with disabilities; and

WHEREAS, Valley Regional Transit staff developed the Web Content and Accessibility Policy 1.05.01 to establish clear standards, roles and procedures for digital accessibility, consistent with ADA Title II and WCAG 2.1 Level AA; and

WHEREAS, the proposed policy was reviewed by the Regional Advisory Council, which provided recommendations and expressed support for adoption; and

WHEREAS, the Executive Board of Valley Regional Transit reviewed the policy and recommended approval by the Board of Directors at its December 1, 2025, meeting; and

WHEREAS, Valley Regional Transit has confirmed, through consultation with the Federal Transit Administration, that the agency’s compliance deadline for the DOJ web accessibility rule is April 2027 based on its special population status, and adoption of this policy establishes a proactive framework to guide implementation in advance of that deadline; and

WHEREAS, Idaho Code § 40-2108(2) and (5) authorize Valley Regional Transit to raise and expend funds and to make contracts as necessary or convenient to carry out the purposes of the Regional Public Transportation Authority Act; and

WHEREAS, Idaho Code § 40-2109(5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code, and discharging all powers and duties conferred to Valley Regional Transit; and

WHEREAS, the Board of Valley Regional Transit has created an Executive Board and conferred specific authority upon it pursuant to Resolution VBD11-011;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. The Board of Valley Regional Transit hereby approves and adopts Resolution VBD26-003, the Web Content and Accessibility Policy 1.05.01, establishing standards and expectations for ensuring digital accessibility in accordance with the Americans with Disabilities Act (ADA) Title II and the Web Content Accessibility Guidelines (WCAG) 2.1 Level AA.

Section 2. The Board of Valley Regional Transit delegates authority to the Chief Executive Officer to implement the policy, including approval of related procedures, oversight of phased implementation activities and execution of any necessary agreements consistent with adopted budgets, procurement policies and applicable laws.

Section 3. This Resolution shall be in full force and effect immediately upon its adoption by the Board of Valley Regional Transit and approval by the Board Chair.

ADOPTED by the Board of Valley Regional Transit, this 5th day of January 2026.

APPROVED by the Board Chair this 5th day of January 2026.

APPROVED:

CHAIR

ATTEST:

EXECUTIVE ASSISTANT



TOPIC	Legislative Activity
DATE	January 5, 2026
STAFF MEMBER	Elaine Clegg

Action Item

This is an action item. Staff requests the Board of Directors approve the draft legislation for Valley Regional Transit (VRT) to address our funding challenges and empower the Chief Executive Officer to share this draft legislation with legislators and others for discussion and consideration.

Highlights

At the Board's direction, VRT has been working through a local legislator, with the Legislative Service Office (LSO), to develop draft legislation addressing VRT's funding needs to allow us to gauge potential support. The sideboards asked for were outlined in an email and sent along with a primer on the funding issues we are trying to address earlier as summarized below.

Summary

The State of Idaho does not provide dedicated funds to public transportation agencies and does not spend state funding on public transit. The state has not extended taxing authority to the Regional Public Transportation Authority Act (RPTA) like other political subdivisions (fire, library, sewer, and even mosquito abatement and recreation districts). VRT currently relies on voluntary contributions of local tax revenue, from our members; direct revenue generation (i.e., ridership, advertising, pass sales); and federal funding sources. VRT needs more consistent and reliable funding to respond to growth in the region.

The direction was to amend the existing RPTA statute to allow levy authority as is allowed for other political subdivisions within the following sideboards.

- Allow the RPTA Board of Directors to levy a property tax in the amount approved by a 66-2/3 majority of voters within the RPTA's service boundaries
- To be used for the purposes of financing, constructing, operating and maintaining a public transportation system
- Based on an adopted public transportation plan approved by voters within the RPTA's service boundaries as part of the ballot question
- To be voted on during an election in November of any year, levy may not exceed 1 mil (.001)
- Tax collected by the county(s) in the service boundary

The RPTA would be subject to all the limitations on taxing districts in Idaho, including the 3% maximum yearly budget increase, the 90% assessment limit on new construction growth and the 8% overall cap on budget growth. The budget would have to be approved by the RPTA Board after a public hearing. The draft legislation is based on these sideboards with two

additional issues which emerged in discussion with LSO.

Additional Considerations

County wide issue: On the issue of whether this would be required to be county wide, staff learned that while VRT chose the county-wide route when we formed, nevertheless, at the initial creation of a RPTA under the procedures outlined in I.C. 40-2105, a city or county commission can choose at the outset whether to establish a county-wide authority (under 40-2105(1)) **OR** a regional authority (under 40-2105(2)) that does not strictly align with county boundaries. We instructed LSO to retain those two options.

Bonds: We asked the question on whether bonds would require a separate 2/3 majority vote if the vote to initiate the taxing district includes a plan with identified projects eligible for bonding. We asked LSO to provide a draft that includes what would be necessary for a specific grant of authority to authorize general obligation bonds as part of an approved plan and a procedure for the voting mechanism.

The draft legislation is attached in the packet for review.

Implication

The Chief Executive Officer and government affairs consultant will utilize the draft legislation in discussions with legislators and others.

More Information

Attachments: Draft legislation

For detailed information, contact:

Elaine Clegg, CEO
eclegg@ridevrt.org,
(208) 258-2712



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DRPEC036

 LEGISLATURE OF THE STATE OF IDAHO
 Sixty-eighth Legislature Second Regular Session - 2026

This bill draft contains confidential and privileged information exempt from disclosure under Section 74-109(1), Idaho Code. If you have received this message by mistake, please notify us immediately by replying to this message or telephoning the Legislative Services Office at (208) 334-2475.

1 AN ACT

2 RELATING TO REGIONAL PUBLIC TRANSPORTATION AUTHORITIES; AMENDING SECTION
 3 40-2108, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE CORPORATE POW-
 4 ERS OF A REGIONAL PUBLIC TRANSPORTATION AUTHORITY; AMENDING CHAPTER 21,
 5 TITLE 40, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 40-2114, IDAHO
 6 CODE, TO AUTHORIZE THE LEVY OF A TAX; AMENDING CHAPTER 21, TITLE 40,
 7 IDAHO CODE, BY THE ADDITION OF A NEW SECTION 40-2115, IDAHO CODE, TO PRO-
 8 VIDE FOR THE ISSUANCE OF CERTAIN BONDS AND TO PROVIDE FOR AN ELECTION TO
 9 AUTHORIZE SUCH BONDS; AMENDING SECTION 40-2114, IDAHO CODE, TO RENUMBER
 10 THE SECTION; AND DECLARING AN EMERGENCY.

11 Be It Enacted by the Legislature of the State of Idaho:

12 SECTION 1. That Section 40-2108, Idaho Code, be, and the same is hereby
 13 amended to read as follows:

14 40-2108. CORPORATE POWERS OF AN AUTHORITY. A regional public trans-
 15 portation authority has power:

16 (1) To sue and be sued;

17 (2) To raise and expend funds as provided in this chapter;

18 (3) To issue revenue bonds ;

19 (4) To adopt and use an official seal;

20 (5) To purchase and hold lands, make contracts, purchase and hold per-
 21 sonal property as may be necessary or convenient for the purposes of this
 22 act, and to sell and exchange real and personal property. The board shall
 23 first adopt a resolution finding that the property to be sold or exchanged is
 24 no longer needed by or useful to the district; that a public hearing is to be
 25 held, of which hearing notice shall be published in accordance with the pro-
 26 visions of section 40-206, Idaho Code.

27 (6) To levy and apply taxes for purposes that are authorized by law.

28 (7) To issue general obligation coupon bonds, provided that debt ser-
 29 vice for such bonds shall not exceed twenty percent (20%) of revenues of the
 30 authority.

31 SECTION 2. That Chapter 21, Title 40, Idaho Code, be, and the same is
 32 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 33 ignated as Section 40-2114, Idaho Code, and to read as follows:

34 40-2114. LEVY OF TAX. (1) Subject to voter approval, the board is em-
 35 powered to levy a tax for the uses and purposes of the authority in an amount
 36 not exceeding one-tenth of one percent (.1%) of the market value for assess-
 37 ment purposes on all of the taxable property within the authority's region.
 38 Such tax may only be used for the purposes of financing, constructing, oper-
 39 ating, and maintaining the public transportation systems of the authority as
 40 provided in a plan adopted by resolution of the authority. If an authority

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1 desires to levy a tax, it shall submit the question to the electors of the au-
2 thority's region at an election held in November pursuant to the provisions
3 of section 34-106, Idaho Code, and it shall be approved upon the affirmative
4 vote of at least two-thirds (2/3) of the qualified electors within the au-
5 thority's region. The ballot question submitted to the voters shall provide
6 a detailed description and general explanation of the tax to be approved, the
7 maximum rate of the tax, and a detailed summary of the exact purpose or pur-
8 poses for which the revenues derived from the tax shall be used as detailed
9 in the plan adopted by the authority. If such taxing power is approved by the
10 voters, the board shall be empowered to levy a tax each year thereafter pur-
11 suant to this section for all lawful purposes of the authority.

12 (2) The board shall by resolution fix the levy to be made for the au-
13 thority for the year and the secretary shall transmit a certified copy of the
14 resolution to the county commissioners at the time and in the manner provided
15 by section 63-804, Idaho Code. Such taxes shall be collected as provided by
16 section 63-802, Idaho Code, and shall be remitted to the treasurer of the au-
17 thority as provided by section 63-1202, Idaho Code.

18 (3) The property tax portion of the authority's budget shall be subject
19 to the budget limitations pursuant to section 63-802, Idaho Code.

20 SECTION 3. That Chapter 21, Title 40, Idaho Code, be, and the same is
21 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
22 ignated as Section 40-2115, Idaho Code, and to read as follows:

23 40-2115. ISSUANCE OF GENERAL OBLIGATION COUPON BONDS -- ELECTION. (1)
24 Whenever the board shall determine that it is in the interest of the region
25 to incur indebtedness that exceeds the income and revenue provided for the
26 year for the purposes of acquiring necessary equipment or constructing fa-
27 cilities necessary to provide the services of the authority as provided in
28 a plan adopted by resolution pursuant to section 40-2114, Idaho Code, the
29 board shall have the power and authority as provided in this section to issue
30 general obligation coupon bonds not to exceed in the aggregate at any time
31 two percent (2%) of market value for assessment purposes of the real and per-
32 sonal property in said district to fund such plan.

33 (2) The board shall provide for the issuance of such bonds by resolu-
34 tion which shall specify and set forth all the purposes, objects and things
35 required by section 57-203, Idaho Code, and this section, and make provi-
36 sion for the collection of an annual tax sufficient to constitute a sinking
37 fund for the payment of the principal thereof within thirty (30) years from
38 the time of contracting said bonded indebtedness and to pay the interest on
39 such proposed bonds as it falls due. The resolution shall include a detailed
40 analysis demonstrating that annual debt service on the proposed bonds, to-
41 gether with all other debt service, will not exceed twenty percent (20%) of
42 the authority's projected annual tax revenues from the levy authorized in
43 section 40-2114, Idaho Code. The resolution shall also provide for holding
44 an election with the notice in compliance with section 34-1406, Idaho Code.

45 (3) The election shall be conducted in the manner and form, the returns
46 canvassed, and the qualifications of electors of the authority voting or of-
47 fering to vote shall be determined, as provided by the pertinent and applica-
48 ble provisions of title 34, Idaho Code. The voting at such election must be

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1 by ballot and the ballot used shall be substantially as follows: "In favor of
2 issuing bonds to the amount of..... dollars for the purpose stated in
3 Resolution No....." and "Against issuing bonds to the amount of.....
4 dollars for the purpose stated in Resolution No....." If at such election
5 two-thirds (2/3) of the qualified electors voting at such election, assent
6 to the issuing of such bonds and the incurring of the indebtedness thereby
7 created for the purposes, objects, and things provided in said resolution,
8 such bonds shall be issued in the manner provided by chapter 2, title 57,
9 Idaho Code, the municipal bond law of the state of Idaho.

10 (4) The board may, in its discretion, submit the question of authoriz-
11 ing the tax levy pursuant to section 40-2114, Idaho Code, and the question of
12 issuing general obligation coupon bonds as a single combined proposition at
13 the same election. In such case the ballot shall clearly state all informa-
14 tion required by law, and approval of the combined proposition shall require
15 the assent of two-thirds (2/3) of the qualified electors voting thereon.

16 SECTION 4. That Section 40-2114, Idaho Code, be, and the same is hereby
17 amended to read as follows:

18 40-211416. SEVERABILITY . The provisions of this chapter are hereby
19 declared to be severable and if any provision of this act [chapter] or the
20 application of such provision to any person or circumstance is declared in-
21 valid for any reason, such declaration shall not affect the validity of the
22 remaining portions of this chapter.

23 SECTION 5. An emergency existing therefor, which emergency is hereby
24 declared to exist, this act shall be in full force and effect on and after its
25 passage and approval.



TOPIC	City of Boise Youth Bus Pass Program
DATE	January 5, 2026
STAFF MEMBER	Jason Rose

Staff Recommendation

This is an information item. This memo provides an overview of the City of Boise Youth Bus Pass Program, which will provide free bus passes to youth 18 and under in the City of Boise during the summers of 2026 and 2027.

Summary

Overview

The City of Boise has identified transportation access, congestion and mobility options as key priorities across multiple strategies and initiatives, including the Transportation Action Plan, Climate Roadmap, Blueprint Boise, Vision Zero and Keep Boise Moving. Boise is also developing a Youth Roadmap to guide policies and programs that help younger residents feel supported, engaged and empowered.

Valley Regional Transit's (VRT's) mission and long-range planning emphasize expanding access to opportunity, improving ease-of-use and coordinating with partners to strengthen local investment while growing ridership. We have also identified the youth demographic as a key audience in changing transit behaviors, providing support and affecting change, and have planned to feature that audience as a key target in our upcoming outreach initiatives.

This program is a joint opportunity to reduce barriers to youth travel (along with their parents/guardians), normalize transit use and connect Boise youth to summer activities, jobs, education and services throughout the Treasure Valley. It will offer fare-free summer transit access for eligible Boise youth, support youth mobility and community connection, and advance shared city and regional transportation goals.

Program Details

- **Eligibility:** Boise residents aged 6–18 (inclusive) without existing bus pass benefits; children 5 and under currently ride free; participants must follow the VRT Code of Conduct
- **Term:** May 1 – August 31 for 2026 and 2027
- **Services:** unlimited rides on VRT fixed-route buses and VRT Access paratransit from May 1 to August 31 (excludes VRT On-Demand and Specialized Transportation services)

- **Fare media:** for fixed route, using an Umo app code (preferred) or smart card; for paratransit, VRT Access passes
- **Ridership & reporting:** the Umo system will allow account registration and ride tracking for reports and invoicing
- **Considerations:** As we develop this program, we have been identifying potential challenges to address to ensure program clarity and reduce confusion or pass abuse; this includes: eligibility verification to ensure participants aren't duplicating passes from other programs; adoption and registration, to ensure we cast a wide net and make it easy for participants to register; offering clear communication about service expectations and educating participants on how to ride.

Implications

The City of Boise is providing an amount not to exceed \$20,000 during the two-summer term of this agreement. This will include an administrative fee, which includes technical setup, fare media preparation and educational and material costs; the majority of the funds will go toward fare media and will be reimbursed after each summer session at a youth fare rate. If the fare costs exceed the annual amount stipulated in the final MOU, VRT will continue to honor fare-free boarding for eligible participants through the end of that Program Period.

Other resource implications for VRT staff include providing internal training, fare media, educational and promotional support and reporting (cost TBD).

Next Steps

- Finalize remaining program details and sign MOU
- Collaborate on a final education, outreach, and promotional plan, including establishing network of project supporters and partners; begin promotion and education in the spring (details forthcoming)
- Kick off program

More Information

For detailed information, contact:

Jason Rose
Chief Communications Officer
jrose@ridevrt.org
208-803-5183



**Valley Regional Transit
FY2026 Procurement Calendar**

Type of Procurement	Project Manager	Estimated Cost	Estimated Issue Date	Estimated Executive Board/Board Action Date	Required Approval
Van Pool for Canyon County	Stephen Hunt	\$ 500,000.00	Dec-25	Feb-26	Board of Directors
Acquisition of Services Beyond Access	Leslie Pedrosa	\$ 1,500,000.00	Dec-25	Jan-26	Board of Directors
ADA Eligibility Evaluation Services	Jeannette Ezell	\$ 299,000.00	Dec-25	Feb-26	Executive Board
East Lot Development - 23227-024-004	Joseph Guenther	\$ 2,775,000.00	Jan-26	Apr-26	Board of Directors
Non-Emergency Medical Transportation Service Providers - Rides 2 Wellness Transportation	Leslie Pedrosa	\$ 2,500,000.00	Feb-26	Apr-26	Board of Directors
CCDC Downtown Bus Stop - 23227-023-002	Joseph Guenther	\$ 610,000.00	Jun-26	Aug-26	Board of Directors
Bus Camera Replacement	Brad Alvaro	\$ 220,000.00	TBD		Executive Board

Updated 12-4-25

Department Manager Approval Level: up to \$10,000

Department Director Approval Level: up to \$50,000

Chief Executive Office (CEO) Approval Level: up to \$150,000

Executive Board Approval Levels: \$150,000 - \$300,000

VRT Board of Directors Approval Levels: \$300,000 and over



CEO Activity Report	CEO Activity Report
DATE	January 5, 2026
STAFF MEMBER	Elaine Clegg

Summary

Information only, no action needed.

Highlights

As I told you earlier, **Paula Cromie** is retiring from Valley Regional Transit (VRT) despite my best efforts to tell her that wasn't allowed. If you get a chance to wish Paula farewell, please do! My new executive assistant, **Deborah Johnson**, started work on the first of December and has been training alongside Paula since. Please welcome her today; she has already proven to be a great addition to the team. I believe she introduced herself to all of you via email.

I traveled to New Orleans for an Amtrak meeting in early December, and while there, rode the **Mardi Gras Rail Service** through southern Mississippi and met with members of the Southern Rail Commission who worked to make this new service possible. I am encouraged by this new service and what they have learned that can be used by others pursuing new rails service. The relevance to this region is that it is very similar to the service we are pursuing from Boise to Salt Lake and the lessons learned from the Mardi Gras can apply as we work toward reestablishing service in our region.

The new chargers at **Main Street Station** are fully commissioned. We are preparing for a new grand reopening in at our March Executive Board meeting after we refinish the floors and spruce up the paint and the artwork. VRT will host an open house in April during the congressional recess so we can recognize our congressional delegation for their assistance in getting the grant executed. Watch for more details.

The Community Transit Association of Idaho's (CTAI) **Transit Day at the Capitol, February 12, 2026**, with a keynote by Scott Bogren, CTAA (Community Transit Association of America) Executive Director. VRT is happy to host the luncheon for this event at the newly re-opened Main Street Station. We will send out an official invite separately so that it doesn't get lost in the board information.

Staff had the first meeting with consultants, engaging through the Pacific Northwest Economic Region (PNWER) to provide market and infrastructure assessment of the **Boise Cut-off rail corridor**. I am excited knowing by late April we will have more complete information to share on the cost/benefits of service on the shortline.

Meetings/Presentations/Travel

Travel

- I attended the **Amtrak Board meeting** in New Orleans. This was the only public board meeting of the year and we had good questions from the audience, primarily about the

availability of additional rail cars.

Presentations

- I had no outside presentations this month, but picking up the first week of January.

Meetings

- After getting direction from the Executive Board on how to structure the local assessment projections, I have met, or will meet, with each of the large entities who support service in their jurisdictions to review the preliminary results of the cost allocations in the updates **Transit Development Plan**. Those meetings have gone well and I think the newly updated plan will prove to be a valuable tool for all of us in budget planning and discussion.
- I continue to meet with **legislators** to talk about our funding challenges.

Internal Activities

The executive management team and I are working hard to update and modernize our policies. This means separating procedures from policy and updating them all into our new brand template. You are seeing the first of those today and the next batch will come in August.

The new operations contract is already bearing fruit. The new team has been able to identify solutions to several longstanding challenges that will improve service and save money over time. I am excited to continue working with them further.

The Transit Development Plan (TDP) is included in today's packet. Please know that the Development Department, with lots of input from Finance and others, have put many hours into preparing and reviewing this plan to ensure that all of you have the information you need to make good budget decisions and VRT can execute on the projects in the plan.

The ERP system is mostly working as advertised. There are still a few niggly issues, but we will begin auditing the results after the first of the year. We are expecting this first audit to daylight more issues, but are confident that overall, the system will deliver better results in the future.

We finally ironed out the contract issues and were able to begin the **farebox replacement** project. The first 48 new fareboxes have been ordered. The full roll-out will be in phase two, but getting the infrastructure in place is a big step.

For detailed information, contact:

Elaine Clegg, CEO

eclegg@ridevrt.org,

(208) 258-2712





TOPIC	Development Department Monthly Report
DATE	January 5, 2026
STAFF MEMBER	Stephen Hunt

Summary

Development Department activities for the January 2026 report.

Highlights

VRT Strategic Plan: Goal 1 – Demonstrate responsible stewardship of public resources

Performance Based Decision-making

- **FY2026-2030 Transportation Development Plan** – Staff prepared the final TDP for presentation to the VRT Board at their January meeting.

VRT Strategic Plan: Goal 2 – Increase Ridership and Revenue

Planning

- **Bus Stop Improvements** – Staff continued reviewing bus stop inventory information and drafted an initial bus stop investment plan outlining necessary bus stop investments over the next five years.
- **Nampa – Caldwell Corridor Transit Oriented Development (TOD) Study** – Staff has continued working with consultants to finalize the study which should be complete in early 2026.
- **Valley Connect 3.0 (VC 3.0)** – VRT executive and communications staff is commenting on the VC3.0 plan, focusing on key messages. These activities will extend the expected completion date by several months. We expect to present a final VC3.0 plan for adoption in April of 2026.
- **Pacific Northwest Economic Region (PNWER) Regional Infrastructure Accelerator (RIA) Grant** – Staff contracted with WSP to conduct a traffic study at Happy Day Transit Center in preparation for a potential joint redevelopment of that site. Staff continues to explore what public investments could be done in the west downtown Boise neighborhood to catalyze transit-oriented development. Staff also kicked off activities with Columbia Group to evaluate the feasibility of establishing a high-performance freight and passenger rail corridor along the Boise cut-off and identify improvements along the existing Union Pacific mainline.

Mobility Integration

- **Canyon County Vanpool Pilot** – Staff issued a Request for Proposal (RFP) for a turn-key

vanpool solution in Canyon County and will request the Board of Directors to delegate contracting authority to the Executive Board.

VRT Strategic Plan: Goal 3 - Build Institutional and Regional Capacity

Regional Capital Enhancements

- **Orchard Facility Master Plan Update** – Staff continues to work with consultants on the Orchard facility master plan update. This review will revisit and refine electrical and other fuel source infrastructure needs.
- **Happy Day Transit Center Upgrades (HDTTC)** – Staff continues to coordinate with contractors who are replacing aging HVAC units to ensure adequate heating and cooling at HDTTC.
- **Main Street Station (MSS)** – Construction at MSS is nearing completion. Operations and contractors have begun testing/commissioning the charging equipment and new electric vehicles. Staff are coordinating the cleaning and repainting of MSS in preparation for re-opening.
- **Nampa Pedestrian Improvements** – Staff continues its coordination with Nampa on a subrecipient contract regarding pedestrian infrastructure improvements to transit stops on 16th Avenue.
- **Bus Stop Improvements** – Staff continue to coordinate with the Boise Airport on placement of a bench and shelter. Staff supported the City of Boise neighborhood grant program for bus stop improvements.

Regional Corridor Planning/Corridor Capital Investments

- **State Street Corridor Projects**
 - Staff has engaged with Idaho congressional delegation to push for approval of the 2022 Rebuilding America's Infrastructure with Sustainability and Equity (RAISE) grant Paper Grant Agreement.
 - Staff continued design of intersections at State and 23rd and 27th in coordination with ACHD and other partners.
 - VRT staff has resumed coordination activity to cover the Boise Valley Canal from Saxton to Bogart on State Street until the future of RAISE grant funding is clarified. Staff have been working with federal partners to ensure progress is as timely as possible.

More Information

For detailed information, contact:

Stephen Hunt, Chief Development Officer, 208.258.2701, shunt@rideVRT.org

Joe Guenther, Capital Projects Manager, 208.258.2705, jguenther@rideVRT.org

Kate Dahl, Principal Planner, 208.258.2715, kdahl@ridevrt.org

Alissa Taysom, Associate Planner, 208.258.2717, ataysom@rideVRT.org

Kyle Street, Programming Planner, 208.258.270, kstreet@rideVRT.org





TOPIC	Operations Department Staff Report
DATE	January 5, 2026
STAFF MEMBER	Leslie Pedrosa

Summary

This report provides a status update of activities related to contracted transportation services, Specialized Transportation services, compliance, customer service support and regional operations.

Regional Highlights

Ada County Charging and Battery Electric Bus Update

Valley Regional Transit (VRT) continues to work with Phoenix Motors, Inc., trying to get four buses back on the road. Three buses are down due to battery issues and one is down due to delayed replacement parts. There is no update regarding the lack of response from Phoenix to address the maintenance issues that have not been resolved.

In November, several depot chargers at the Orchard facility were having faults trying to charge. Borg Warner was onsite in December to troubleshoot the issues and install replacement parts.

Overhead Charging Project

Jacobs is wrapping up construction at Main Street Station (MSS). By the time this memo is out, routes 4, 10 and 16 should have returned to using the lower deck at MSS and overhead chargers are installed, and being used, in the bays on the east side of the lower deck. A ribbon cutting ceremony is being planned for a later date.

Comingling Services

Starting January 2, VRT will begin comingling rides using the Via scheduling software. VRT hopes to increase same-day ride availability for Beyond Access riders by booking rides to Access buses in Ada County when they have availability in their schedule. Staff has worked with Via to ensure only rides in Ada County get booked to an Access bus, to ensure it will not get a ride scheduled going to Canyon County.

Beginning February 2, Via will start comingling rides in Canyon County. VRT hopes to increase same day ride availability for VRT OnDemand rides by scheduling them onto Access buses in Canyon County when available. Currently 13% of VRT OnDemand rides cannot be booked due to limited availability of buses.

Miscellaneous

- VRT provided an accessible vehicle to help with the parade shuttle for the City of Meridian, on December 5.
- Game Day Bus wrapped up following the Mountain West Conference game on

December 5. Over 6,500 fans rode the Game Day Bus this year.

- VRT offered Access service in Ada and Canyon counties to allow rides to be booked between 9:00 a.m. – 12:00 p.m. and 3:00 p.m. - 6:00 p.m. on Thanksgiving Day. A total of five rides were provided in Ada County.

Service Highlights

Canyon County

- Zero preventable safety events in November
- Intercounty on-time performance 72% for November
- On-demand on-time performance 74% for November
- ACCESS on-time performance 95% for November

Ada County Highlights

- Three preventable safety events in November
- Fixed-route on-time performance 84% for November
- ACCESS on-time performance 98% for November

Beyond Access Service

- Zero preventable safety events in November
- On-time performance 93% for November

Compliance

- Staff completed auditing all transit providers' drug and alcohol programs for compliance. Most programs were compliant in most areas. VRT will work with transit providers to correct all findings that were not compliant.

Customer Service

- In November customer service answered 5,805 of 6,542 all incoming calls. That is 88% of all phone calls that are to schedule or change a demand response ride, fixed-route information or general VRT calls. There were 652 abandoned calls. The average call time was 2 minutes and 54 seconds. The average hold-time was 17 seconds.
- November City Go Pay mobile ticket sales totaled \$12,318.50.

More Information

For detailed information, contact:

Leslie Pedrosa
Chief Operating Officer
lpedrosa@ridevrt.org
(208) 258-2713





TOPIC	Finance and Administration Activity Report
DATE	January 5, 2026
STAFF MEMBER	Jason Jedry

Summary

This information item provides an update on the finance department.

Highlights

Budget/Finance

- Finance staff continue to work on the final stages of the Oracle ERP system implementation
- Finance and Operations are working together on the final stages of the Oracle EAM system configuration
- Staff have closed FY2024 and are preparing for the annual audit that begins this month

Grant Management

- Grants and Compliance Administrator is working on the following:
 - FTA grant applications
 - Active grant revisions/amendments
 - FY2026 projects
 - Federal grant reconciling and reporting

Procurement

- Procurement and Contracts Specialist is working on:
 - Acquisition of Services Beyond Access
 - ADA Eligibility Evaluation Services
 - Vanpool pilot for Canyon County
 - On-call professional services – Planning and A&E
 - Electronic farebox mobile ticketing system

For detailed information, contact:

Jason Jedry
Chief Financial Officer
jjedry@ridevrt.org
208-258-2709



TOPIC	Communication and Engagement Activity Report
DATE	January 5, 2026
STAFF MEMBER	Jason Rose

Summary

This memo provides updates on current and future communications, engagement and marketing efforts.

Highlights

As the Communications and Engagement Team heads into the new year, we are advancing work across strategy, tools and key initiatives.

2026 focus and resourcing: Staff are refining our communications strategy to better allocate capacity and prioritize major projects, especially public education around funding constraints and budget limitations. That messaging is being integrated into appropriate public-facing materials.

Stronger, more consistent collateral: Staff finalized a set of branded templates for passenger- and partner-facing information materials to improve consistency, speed and clarity across channels.

Planning for major initiatives: Staff are actively building plans for 2026 priorities, including funding education, supplemental services, youth outreach and route-focused promotions and engagement.

Key destination promotion: Advertising agreements continue with Boise State Athletics and the Boise Airport to promote service to these destinations, with additional route-level promotions planned in the coming year.

Main Street Station and infrastructure communications: Staff continues public-facing updates related to Main Street Station and other infrastructure projects, including coordinated brand refreshes (floors/walls) as construction allows and continued work on public art agreements and City of Boise partnerships.

Public information: Staff is closing out the year with 36 public records requests, a slight increase from prior years and consistent with higher contract and project activity. Staff are also identifying training opportunities that align with our partner Public Information Officers in the Treasure Valley.

In-house video capacity: Staff are investing in updated video equipment to reduce reliance on vendors and increase flexibility for timely visual content.

Digital accessibility: Staff are auditing our digital platforms to align with updated Department of Justice ADA standards for digital accessibility.

Event and milestone planning: Staff is preparing for major upcoming moments, including the

Main Street Station reopening, CTAI Transit Day at the Capitol support, ongoing supplemental services (including New Year's Eve service and the Treeline next spring) and major planning efforts such as the Valley Connect 3.0 update and legislative outreach materials.

EARNED MEDIA

Coverage was fairly light, with a focus on event- and holiday-related services. Staff saw a lot of owned and partner-channel activity, but limited newsroom pickup. However, staff have been developing good relationships with podcasters in the region, specifically and most recently, The Ranch podcast. VRT's CEO, Elaine Clegg, sat down for a long-form conversation about transit, which was a great way to convey why transit is worth investing in.

12/1/25: This Friday: Winter Lights Parade and tree lighting celebration (Idaho News)

Mentions the free shuttle service provided by VRT

12/1/25: Transit in the Treasure Valley with Elaine Clegg (The Ranch Podcast)

VRT CEO Elaine Clegg appeared on The Ranch Podcast to discuss transit in the Treasure Valley, including issues like local transit usage, funding, and regionwide mobility. The Ranch Podcast's own social clips/teasers discuss public transportation's value in the region (e.g., commuter corridors, congestion relief).

12/6/25: 27th annual Stuff the Bus toy drive underway at Treasure Valley Fred Meyer stores (KTVB)

A video segment around the annual Stuff the Bus Toy Drive where VRT buses are parked at Fred Meyer stores to collect donations for local children.

SOCIAL MEDIA (NOVEMBER)

Platform	Total Followers	Posts Published	Total Views	Reach	Post Engagement Rate	Story Engagement Rate
Instagram	1,612	8	19,215 <i>down 16,902</i>	8,835 <i>Down 8,947</i>	6.63% <i>down 2.19%</i>	7.59% <i>down 2.63%</i>
Facebook	2,450	11	5,850 <i>down 5,910</i>	3,606 <i>Down 3,540</i>	3.85% <i>up 0.28%</i>	



LinkedIn	647	6	979	661	8.17%	
Reddit	N/A	1	3,100	N/A	0.26%	

Comparisons

Platform	Followers in Oct '25	Followers in Nov '24	Post Engagement Rate in Oct '25	Post Engagement Rate in Nov '24	Reach in Oct '25	Reach in Nov '24
Instagram	1,598	1,229	8.82%	7.23%	17,782	7,646
Facebook	2,449	N/A	3.57%	2.76%	7,146	7,353
LinkedIn	643	N/A	10.31%	N/A	481	N/A
Reddit	N/A	N/A	0.89%	N/A	3,000	N/A

November saw a temporary dip in overall metrics, largely driven by a reduced posting cadence and the natural slowdown that comes with the Thanksgiving holiday period. Despite lower volume, collaborative content continued to perform well, with our highest-reach post being a video collaboration featuring the “Best Bus Day Ever” with Boise State’s School of Public Service Urban Studies class.

On Facebook, staff began testing a higher mix of still images alongside video content. Early results suggest that static posts resonate well with that audience, generating slightly higher likes and engagement than videos. This insight will help guide future platform-specific content decisions moving forward.

November Highlights

- “Valley Regional Transit, thank you so much for the information! This will make my ride easier next time!”
- “I am thankful for all who make VRT possible. Saturday I am taking my mom on an adventure downtown. We will take the bus from West Boise! I am so excited to go to the parade and not have to park. Thank you VRT!”
- “Thank you VRT for helping us get around!!!”
- “☆☆☆☆ Always amazing! Thank you!”



COMMUNITY ENGAGEMENT

VRT had a strong and highly visible month! Throughout November, staff outreach efforts included meaningful collaboration with business partners and participation in community events and parades. November highlights include:

- 6 community events attended
- 535+ direct engagements through one-on-one conversations and outreach
- 1,700+ people reached through overall event visibility and presence

Notable appearances included VRT's presence at the BSU Fan Zone and the Boise Holiday Parade, helping connect transit with the community in fun, high-impact settings. Staff also made an impact with Stuff the Bus, facilitating 7,815 gifts and \$250 in gift cards. Additionally, VRT won a COMPASS Communities in Motion award for the Canyon County Transit Day effort.

BUSINESS ENGAGEMENT

Sales for fiscal year 2026 are off to a good start, billing \$384,286.80 through December 16, 2025, for bus, bench and bus shelters. VRT's goal for FY2026 is \$850,000, and, with a healthy start to the year, staff feel optimistic about reaching that threshold. Generally, the goal is to start each fiscal year with at least 20% of our goal revenue contracted, and VRT is well within that amount currently.

This comes on the heels of a great FY2025. VRT ended the last fiscal year with \$674,201 in revenue, which is enough to fully fund Route 29, or fully fund routes 4, 10, and 17 combined, or to ensure two routes (such as the 7 or the 9) to have periods of 15-minute service.

Staff is also investing in updated videos and one-sheets to pitch new supplemental service sales options as VRT programs for future years.

On the pass program side, VRT ended fiscal year 2025 with 35 active contracts and \$246,353 in revenue. VRT continues into this fiscal year with those contracts in good standing and plans to add more!

For detailed information, contact:

Jason Rose, Chief Communications Officer/PIO, jrose@ridevrt.org, (208)803-5183

Jason has the pleasure of leading the Communications Team, which is comprised of:

- Rich Marks: Account and Sales Manager
- Kathleen Godfrey: Business Development Manager
- Melody Roper: Marketing and Creative Projects Manager
- Hailee Lenhart-Wees: Community Outreach Manager
- Nick Moore: Communications Specialist II





TOPIC	Information Technology Monthly Report
DATE	January 5, 2026
STAFF MEMBER	Brad Alvaro

Summary

This memo provides an update on the accomplishments of the Information Technology Department and the status of the IT related projects and services.

Projects

- Awarded Electronic Farebox Mobile Ticketing System request for proposal (RFP) to Genfare. Staff are working on a contract, scope of work (SOW) and phase I requirements.
- Oracle Enterprise Resource Planning (ERP) system: Staff continue to work with FourthSquare for minor production support issues and troubleshooting. Staff worked with FourthSquare regarding last data dump from our legacy ERP system called Fleetnet.
- Staff continue supporting the Oracle Enterprise Asset Management (EAM) system.

Support Services

- Assisted importing FleetNet GL Ending Balances into Oracle
- Assisted in resolving other Oracle issues
- For November, 110 tickets opened and 95 closed
- Installed nine new bus Gillig Intelligent Transportation System (ITS) equipment
- Helped with fixing MediaOS email issues working with the vendor
- Radio programing for all new buses' month/quarter ridership reports
- Several meetings with software vendors such as Swiftly, Snowflake, etc.
- Monthly ridership reports
- Realtime information display vendor meetings

More Information

For detailed information, contact:

Brad Alvaro
Information Technology Director
balvaro@ridevrt.org
(208) 258-2726