cog
Council of Governments

sb

cta
County Transportation Authority

Support Material for Agenda Item No. 28

Board of Directors Meeting

May 6, 2026
10:00 AM

Location:
San Bernardino County Transportation Authority
First Floor Lobby Board Room
1170 W. 3rd Street, San Bernardino, CA 92410

DISCUSSION CALENDAR

Administrative Matters

28. Fiscal Year 2026/2027 Proposed SBCTA and SBCOG Budget Workshop and Adoption of SBCOG Budget

That the Board, acting as the San Bernardino County Transportation Authority (SBCTA):

A. Receive the Fiscal Year 2026/2027 Budget Action Plan; and

B. Receive a presentation of the Proposed Fiscal Year 2026/2027 Budget; and

C. Conduct a Board of Directors Workshop for SBCTA's Proposed Fiscal Year 2026/2027 Budget.

That the Board, acting as the San Bernardino Council of Governments (SBCOG):

D. Adopt the SBCOG Fiscal Year 2026/2027 Budget with appropriations of $9,396,313, transfers in of $119,752, transfers out of $586,225, estimated revenues of $9,444,778, and estimated use of carry over fund balance of $418,008.

The Proposed Fiscal Year 2026/2027 Annual Budget is being provided as a separate attachment.

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County Transportation Authority

Council of Governments

PROPOSED

BUDGET

FISCAL YEAR 2026/2027

1170 W. 3rd Street, 2nd Floor, San Bernardino, CA 92410

909.884.8276

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

San Bernardino County Transportation Authority
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the San Bernardino County Transportation Authority for its Annual Budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

cta sb cog

San Bernardino County Transportation Authority

San Bernardino Council of Governments

MISSION STATEMENT

Our mission is to improve the quality of life and mobility in San Bernardino County. Safety is the cornerstone of all we do.

We achieve this by:

- Making all transportation modes as efficient, economical, and environmentally responsible as possible.
- Envisioning the future, embracing emerging technology, and innovating to ensure our transportation options are successful and sustainable.
- Promoting collaboration among all levels of government.
- Optimizing our impact in regional, state, and federal policy and funding decisions.
- Using all revenue sources in the most responsible and transparent way.

Approved December 4, 2019

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INTRODUCTORY SECTION

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County Transportation Authority

Date: **June 3, 2026**

To: **SBCTA/SBCOG Board of Directors**

From: **Carolyn Schindler, Executive Director**

Subject: **San Bernardino County Transportation Authority (SBCTA) and San Bernardino Council of Governments (SBCOG) Fiscal Year 2026/2027 Budget**

This cover letter serves to transmit the Fiscal Year 2026/2027 Budget. The Fiscal Year 2026/2027 Budget advances construction across the county while maintaining stable transit, vanpool, freeway service patrol, and SBCOG operations. It aligns strategic goals with clear fiscal priorities and preserves the financial strength necessary to sustain long-term delivery. The total budget for Fiscal Year 2026/2027 is $1.46 billion, representing a 2.02% decrease from the prior year's revised budget. The decrease is primarily due to budgeted expenditures for the 2026A Sales Tax Revenue Bond issuance, initially estimated at $200 million, while the actual issuance, including the premium, totaled $150 million. Related prior-year expenditures not incurred have been budgeted in Fiscal Year 2026/2027 to align with actual issuance timing and project schedules.

Construction activities are significant. Interstate 15 (I-15) Contract 1, US 395 Phase 2, Interstate 10 (I-10) Contract 2, and the I-10 Mount Vernon Interchange are advancing corridor capacity, safety, and freight mobility. These projects reflect coordinated planning, leveraged funding, and disciplined execution. This year also marks an important milestone for the 19-mile West Valley Connector with revenue service starting. This reflects continued advancement of a long-planned transit investment supporting regional connectivity and a successful partnership with Omnitrans.

Together, these efforts demonstrate continued implementation of Measure I and a focus on improved quality of life and mobility in San Bernardino County.

As part of this fiscal year budget, the agency goals have been refined and streamlined to provide clear direction and focus for the work ahead.

- **Decide with Data & Deliver Results**
  The capital program requires disciplined oversight. This budget prioritizes schedule control, cost management, and performance tracking across projects and operations based on the 2025 10-Year Delivery Plan. The alternative analysis for the next sbX Bus Rapid Transit (BRT) will commence. Funding for the transit operations is prioritized and thoughtfully recommended, balancing many needs. Progress on the capital projects and transit services are tracked, and performance is reported to the Board on a quarterly basis.

- **Embrace Technology**
  Work on Smart Corridor projects, including the much-needed Bear Valley Road Corridor, is underway in partnership with the local jurisdictions. These investments improve traffic signal coordination and corridor efficiency. A pilot program to utilize an Automated Occupancy Detection System on the express lanes will progress, along with the first of its kind GoMoneyMiles Vehicle Miles Traveled (VMT) Mitigation Bank pilot. Implementation of a new financial system, office operating system, and agenda preparation system will occur, which will unilaterally modernize our internal business practices.

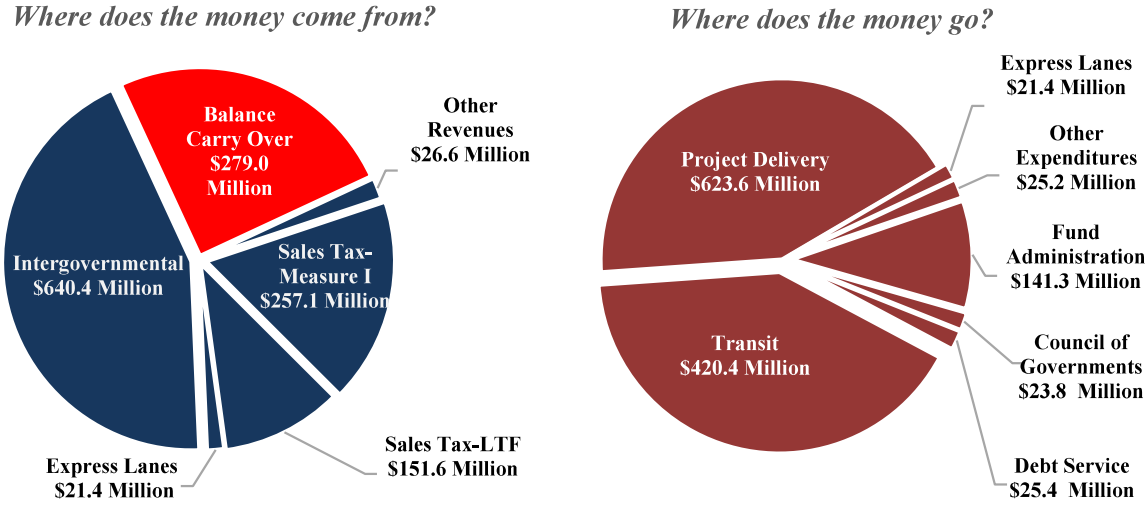
- **Build Regional Alignment and Leadership**

Corridor investments cross jurisdictional boundaries and require sustained partnership among cities, Caltrans, transit operators, and regional agencies. Advocacy for the restoration of the direct allocation of federal formula funding to SBCTA within the 2026 Federal Surface Transportation Reauthorization is a key priority. SBCOG programs, including the formation of the new housing trust joint powers authority and completion of the Regional Homelessness Strategic Plan Existing Conditions and Resources Inventory, reinforce coordinated regional planning and implementation.

- **Think Strategically**
  Measure I revenues remain central to funding and leveraging outside investment. Since 2010, Measure I has had a 3:1 return on investment with $700 million of Measure I ensuring $2.9 billion of completed projects. The initiative to renew Measure I in November will provide long-term stability for the agency and allow important projects now in planning, including I-15 Contract 2, I-10 Contract 3, State Route (SR)-18 Phase 1, the Cajon Pass Truck Climbing Lane, and improvements along the SR-247/SR-62 corridor, to continue advancing toward construction.

- **Project Trust**
  The budget reflects prudent revenue forecasting, disciplined reserve practices, and careful use of financing tools when appropriate. Measure I Sales Tax Revenues are estimated at $257.1 million, reflecting a 3.4 percent increase from the Fiscal Year 2025/2026 Budget. After several years of relatively flat growth, this represents what is expected to be a normalization in revenue growth patterns. A biennial audit on compliance with the SBCTA Contracting and Procurement Policy and Federal and State regulations will be conducted, and the SBCTA Procurement Manual will be updated.

Total appropriations reflect sustained capital delivery alongside continued operational support for transit and regional programs. As construction volume increases, maintaining cost control, managing risk, and ensuring transparent reporting remai



Moving forward, residents will continue to see progress across the county as projects advance from planning into construction and into operation. The Fiscal Year 2026/2027 Budget reflects steady leadership, measurable execution, and responsible stewardship of public resources. It advances construction, sustains operations, and positions SBCTA and SBCOG to continue strengthening mobility, safety, and economic competitiveness across San Bernardino County.

Respectfully,

Carolyn Schindler
Executive Director

List of Principal Officials

Board of Directors
Name and Represented Jurisdiction

Daniel Ramos, City of Adelanto
Art Bishop, Town of Apple Valley
Timothy Silva, City of Barstow
Rick Herrick, City of Big Bear Lake
Eunice Ulloa, City of Chino
Ray Marquez, City of Chino Hills
Frank Navarro, City of Colton
Acquanetta Warren, City of Fontana
Bill Hussey, City of Grand Terrace
Josh Pullen, City of Hesperia
Larry McCallon, City of Highland
Ronald Dailey, City of Loma Linda
John Dutrey, City of Montclair
Janet Jernigan, City of Needles
Alan Wapner, City of Ontario
L. Dennis Michael, City of Rancho Cucamonga
Mario Saucedo, City of Redlands
Joe Baca, City of Rialto
Helen Tran, City of San Bernardino
Daniel Mintz, Sr., City of Twentynine Palms
Rudy Zuniga, City of Upland
Bob Harriman, City of Victorville
Judy Woolsey, City of Yucaipa
Rick Denison, Town of Yucca Valley
Paul Cook, County of San Bernardino
Jesse Armendarez, County of San Bernardino
Dawn Rowe, County of San Bernardino
Curt Hagman, County of San Bernardino
Joe Baca, Jr., County of San Bernardino

Senior Management
Carolyn Schindler, Executive Director*
Julianna Tillquist, General Counsel*
Marleana Roman, Clerk of the Board/Administrative Manager
Andrea Zureick, Deputy Executive Director
Otis Greer, Deputy Executive Director
Lisa Lazzar, Chief Financial Officer/Treasurer
Molly Wiltshire, Director of Legislative and Public Affairs
Josh Lee, Director of Planning and Regional Programs
Victor Lopez, Director of Transit and Rail Programs
Joy Buenaflor, Deputy Director of Transit and Rail Programs – Capital Delivery
Kristi Harris, Director of Project Delivery and Express Lanes
Phillip Chu, Deputy Director of Express Lanes
Ryan Graham, Director of Fund Administration
Colleen Franco, Director of Management Services
Monique Reza-Arellano, Director of Council of Governments

*Appointed by the Board of Directors

Budget Schedule
Fiscal Year 2026/2027

DATE	ACTIVITY
December 10, 2025	General Policy Committee Review and Discussion of 2026/2027 Budget Schedule
January 7, 2026	Board Approval of 2026/2027 Budget Schedule
April 8, 2026	General Policy Committee Review of Tasks
April 9, 2026	Transit Committee Review of Tasks
April 9, 2026	Metro Valley Study Session Review of Tasks and General Overview by Region
April 17, 2026	Mountain/Desert Committee Review of Tasks and General Overview by Region
May 6, 2026	Budget Presentation and Workshop of the Proposed Budget in Conjunction with Board of Directors' Meeting, and Adoption of the Council of Governments' Fiscal Year 2026/2027 Budget
May 13, 2026	General Policy Committee Further Review of Tasks, if Required
May 14, 2026	Transit Committee Further Review of Tasks, if Required
May 14, 2026	Metro Valley Study Session Further Review of Tasks, if Required
May 15, 2026	Mountain/Desert Committee Further Review of Tasks, if Required
June 3, 2026	Public hearing on SBCTA's Recommended Budget for Fiscal Year 2026/2027, and Board of Directors Adoption of the SBCTA Fiscal Year 2026/2027 Budget

The Community Served

The Organization and Its Responsibilities

San Bernardino County Transportation Authority (SBCTA) is the transportation planning, funding, and major project delivery agency in San Bernardino County. San Bernardino Council of Governments (SBCOG) is the Council of Governments for San Bernardino County. SBCTA and SBCOG each serve over 2.19 million residents of San Bernardino County and their Boards include representatives from the County of San Bernardino, and all incorporated cities and towns within the county: Adelanto, Apple Valley, Barstow, Big Bear Lake, Chino, Chino Hills, Colton, Fontana, Grand Terrace, Hesperia, Highland, Loma Linda, Montclair, Needles, Ontario, Rancho Cucamonga, Redlands, Rialto, San Bernardino, Twentynine Palms, Upland, Victorville, Yucaipa, and Yucca Valley.

Created as a joint powers authority in 1973 for the purpose of serving as a Council of Governments (COG), since that time, the organization has been designated to serve additional roles primarily related to transportation. These roles are listed below:

County Transportation Commission responsible for short and long range transportation planning within San Bernardino County, including coordination and approval of all public mass transit service, approval of all capital development projects for public transit and highway projects, and determination of staging and scheduling of construction relative to all transportation improvement projects in the Transportation Improvement Program.

County Transportation Authority responsible for administration of the voter-approved half-cent transportation transactions and use tax (known as Measure I) which is estimated to generate almost $7.6 billion through 2040 for funding of major freeway construction, commuter rail service, local street and road improvements, special transit service for the elderly and disabled population, and traffic management and environmental enhancement efforts.

Service Authority for Freeway Emergencies responsible for operating a freeway service patrol.

Congestion Management Agency responsible for managing the performance level of the regional transportation system in a manner that considers the impacts from new development and promotes air quality improvements through implementation of strategies in the adopted air quality plans. Under the SBCTA Nexus Study, the Congestion Management Program identifies the fair share contribution due from new development for the implementation of new arterial roadways and freeway interchange facilities.

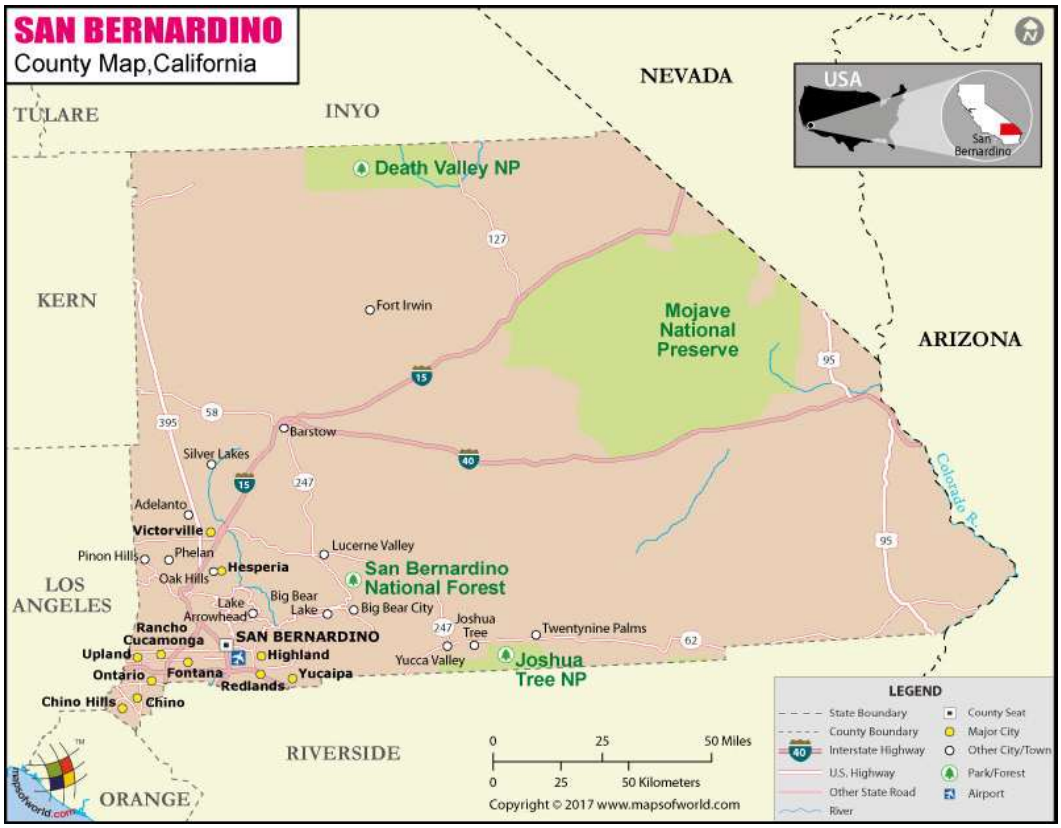
Subregional Planning Agency responsible for representing the San Bernardino County subregion and assisting the Southern California Association of Governments (SCAG) in its role as the metropolitan planning organization. SBCTA performs studies and develops consensus relative to the regional growth forecasts, regional transportation plans, and mobile source components of the air quality plans.

In August 2016, the Governor signed Senate Bill 1305 (Morell), which became effective January 1, 2017, and consolidated the five transportation roles of the various entities into a single entity, SBCTA. SBCOG continues to exist as the COG.

The Community

San Bernardino County encompasses over 20,000 square miles and is geographically the largest county in the contiguous United States. San Bernardino County stretches from urbanized areas bordering Los Angeles and Orange Counties in the west to the deserts along the Arizona and Nevada borders in the east.

The Community Served



- 20,105 square miles.
- Five County of San Bernardino Supervisorial Districts.
- 24 incorporated cities/towns.

    - East Valley
        - Colton
        - Grand Terrace
        - Highland
        - Loma Linda
        - Redlands
        - Rialto
        - San Bernardino
        - Yucaipa
    - West Valley
        - Chino
        - Chino Hills
        - Fontana
        - Montclair
        - Ontario
        - Rancho Cucamonga
        - Upland
    - Mountain/Desert
        - Adelanto
        - Apple Valley
        - Barstow
        - Big Bear Lake
        - Hesperia
        - Needles
        - Twentynine Palms
        - Victorville
        - Yucca Valley

- 94 percent land area within the San Bernardino County Desert Region.
    - Source: *https://indicators.sbcounty.gov/county-profile/*

The Community Served

Land Use

- 7,641 acres of County regional parks.
- 82 percent land area is federally owned.
- 22 percent land area dedicated to housing, industrial, utilities, agriculture, transportation, and parks.
- 17 percent land area is used for military purposes.
- 6.1 million acres of recreational land.
    - Source: *https://indicators.sbcounty.gov/county-profile*

Population and Demographics

- 2,224,091 (population 2025).
    - Source: U.S. Census Bureau, Population Estimates Program (PEP)
- Eight percent projected growth between 2024 and 2045.
- 109 persons per square mile (countywide).
- 54.2 percent of the total San Bernardino County population is Latino residents, who may be of any race, and are the largest race and ethnic group in the County. Latino residents are projected to decrease to 52.3 percent of the total population by 2045. White residents are projected to decrease as a proportion of the overall population, while the populations of Asian, Black residents, and people identifying as Two or More Races are projected to increase slightly. The share of Native American and Pacific Islander individuals as a percent of the overall population are projected to remain the same.
- 23 percent of residents were born outside of the United States.
- 46 percent speak a language other than English at home.
- 3.2 is the average household size.
- 39 percent of households have children under 18.
- 26 percent of families with children under 18 are led by a single parent.
- 64 percent voter turnout among population eligible to vote (2024).
- 80 percent vote by mail (2024).
- 24 percent of residents over the age of 25 have a bachelor's degree (2023).
- 86 percent is the high school graduation rate (2023/2024).
    - Source: https://indicators.sbcounty.gov/county-profile
- 35.3 is the median age.
    - Source: U.S. Census Bureau, American Community Survey 2024

Income

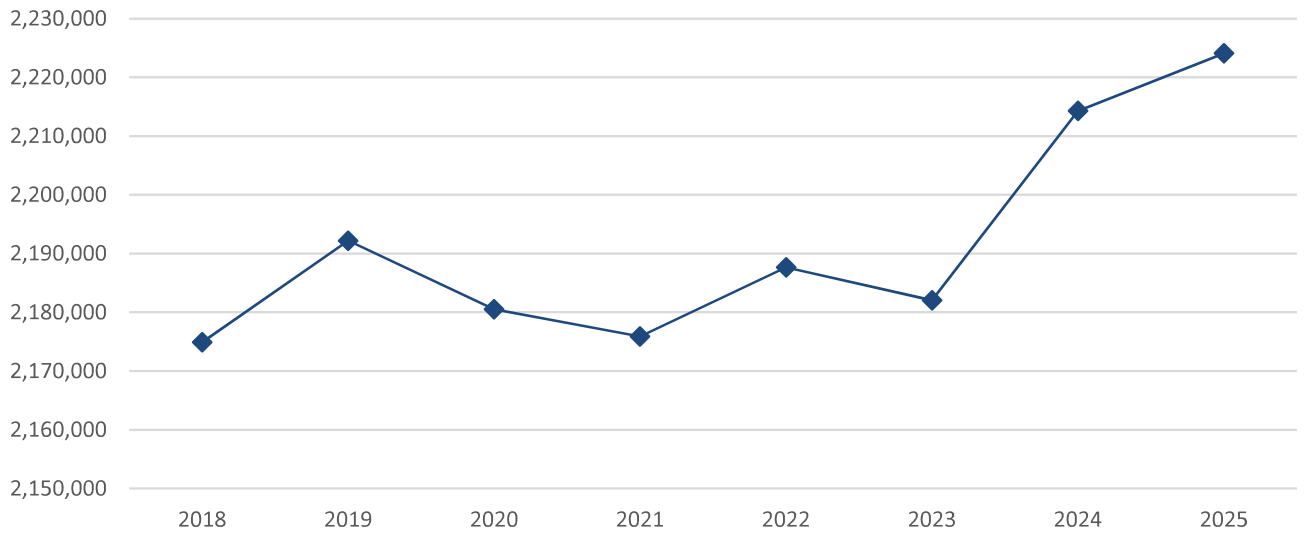
- $88,294 is the median household income (2024).
- 12.5 percent overall poverty rate (2024).
- 16.4 percent child poverty rate (2024).
    - Source: U.S. Census Bureau, American Community Survey 2024

Economy

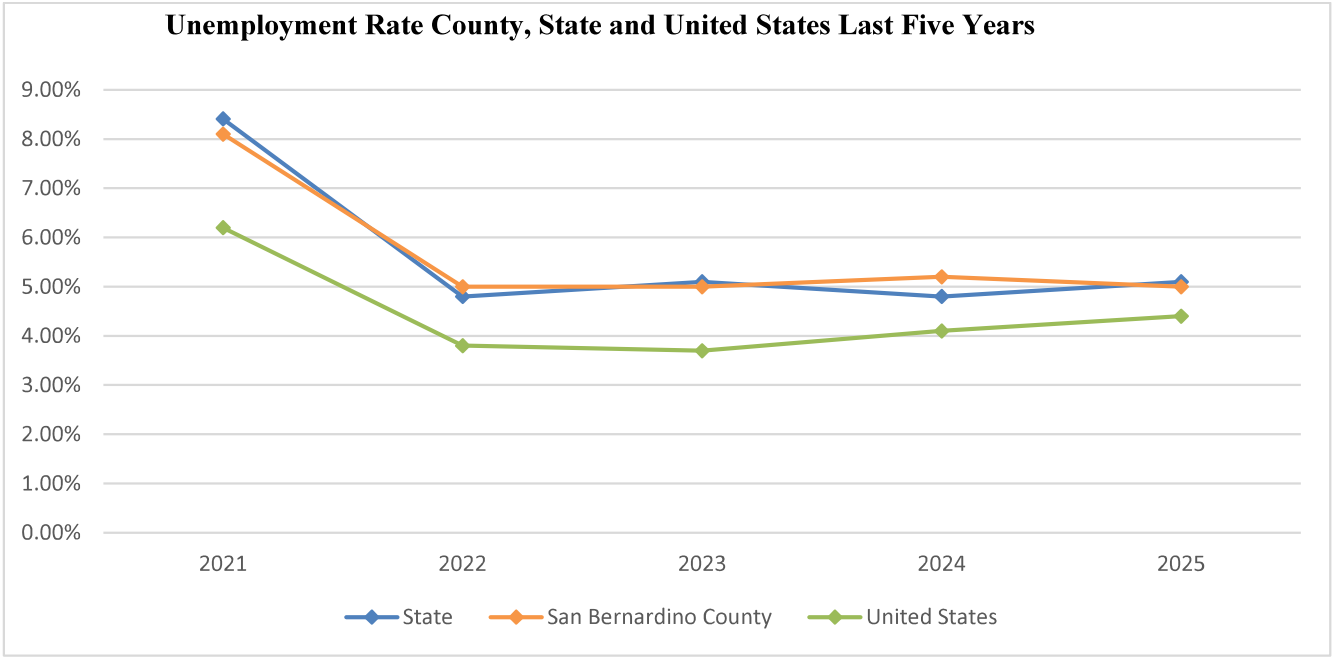
- Five percent unemployment rate for San Bernardino County (December 2025).
    - Source: State of California Employment Development Department
- 47 percent of buyers can afford a median-priced home (2024 Quarter 4).
    - Source: *https://indicators.sbcounty.gov/county-profile*
- $424,150 median single-family detached home price (2024 Quarter 4).
    - Source: *https://indicators.sbcounty.gov/county-profile*
- 94 percent of households have internet subscriptions (2023).
    - Source: https://indicators.sbcounty.gov/county-profile

The Community Served

San Bernardino County experienced an increase in population from 2023 to 2025. The County has lower priced housing and a lower cost of living compared to the coastal counties. The source of this information is from the County of San Bernardino from 2025, 2024 American Community Survey 1-Year Estimates, U.S. Census Bureau, Population Estimates Program, and the California Association of Realtors.

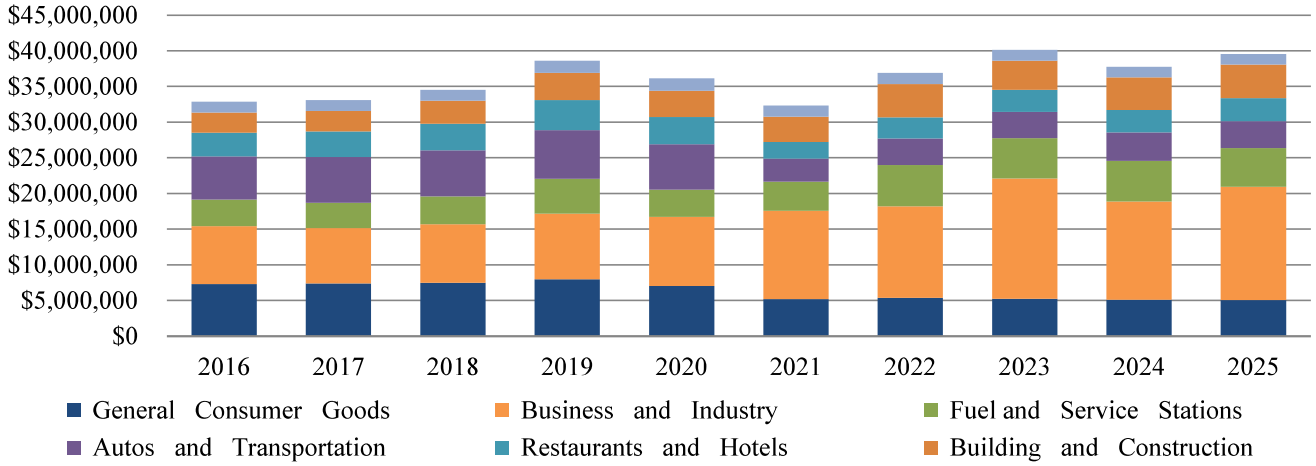


San Bernardino County's unemployment rate is higher than the nation, but similar to the State.



**Percentages reflect December of the calendar year.*
Employment Development Department

Retail sales in the County have shown an increase in consumer spending over the past few years, but have started decreasing in Fiscal Year 2023/2024.



Source: California Department of Tax and Fee Administration/Hdl Companies based on cash basis

Measure I Sales Tax is a one-half of one cent transaction and use tax applicable in the incorporated and unincorporated territory of the County for a period of 30 years for transportation improvements in the County. The County had a 7.75 percent sales tax rate, including the Measure I rate, as of December 2025.

Fiscal Year	Measure I Direct Rate	County of San Bernardino
2025	0.50%	7.75%
2024	0.50%	7.75%
2023	0.50%	7.75%
2022	0.50%	7.75%
2021	0.50%	7.75%
2020	0.50%	7.75%
2019	0.50%	7.75%
2018	0.50%	7.75%
2017	0.50%	7.75%
2016	0.50%	8.00%
2015	0.50%	8.00%

Source: California Department of Tax and Fee Administration

Business types are economic segments that provide information regarding economic activity/taxable sales in the County. The top economic segments have changed over time. The top six economic segments in 2025 are Fulfillment Centers, Service Stations, Contractors, New Motor Vehicle Dealers, Casual Dining, and Heavy Industrial.

Business Type	Taxable Sale	Rank	Percentage of Total Taxable Sales
Fulfillment Centers	$ 9,544,425	1	24.08%
Service Stations	$ 5,128,990	2	12.94%
Contractors	$ 2,989,505	3	7.54%
New Motor Vehicle Dealers	$ 1,776,541	4	4.48%
Casual Dining	$ 1,631,601	5	4.12%
Heavy Industrial	$ 1,490,732	6	3.76%

Source: State Department of Tax and Fee Administration/Hdl Companies based on Cash basis

Strategic Goals and Strategies Addressing Long-term Concerns and Issues

The SBCTA/SBCOG Goals are based on the agency's mission statement and in place to sharpen longer-range direction and to ensure strong line-of-sight between the agency's near-term priorities, future outcomes, and budget decisions. The goals are the basis of the budget action plan and include:

- **Decide with Data & Deliver Results**
  - Investments will demonstrably improve mobility, access, and safe travel reliability for residents and goods movement, with measurable benefits in the areas of identified need, while maintaining flexibility to adapt plans and assumptions as technologies and needs evolve.

- **Embrace Technology**
  - SBCTA and SBCOG are nimble and foster innovation and technology adoption for sustainable, future-ready transportation and housing investments that improve environmental outcomes and advance regional mobility and economic opportunity.

- **Build Regional Alignment and Leadership**
  - SBCTA and SBCOG are trusted conveners that enable informed dialogue, collaborative problem solving, and shared decision-making among regional, state, and federal partners.
  - SBCTA and SBCOG Board of Directors' priorities are enhanced through the alignment of member agencies' programs and projects.
  - SBCOG is supported by sustained commitment and engagement from the Board and partner agencies in addressing current and emerging regional issues.

- **Think Strategically**
  - SBCTA and SBCOG are recognized by regional, state, and federal partners as effective and credible advocates for the county's transportation and other regional priorities.
  - SBCTA and SBCOG are consistently successful in shaping policy positions and securing local, regional, state, and federal funding that advance Board priorities.
  - SBCTA and SBCOG maintain advocacy strategies that are aligned with Board-approved state and federal legislative platforms.
  - SBCTA is a preferred employer with a succession approach that sustains leadership continuity.

- **Protect Trust**
  - Funds are used in ways that align with our values, mission, and public trust.
  - Clear, accurate, and accessible reporting of financial activities.
  - Maintain a service-centered mindset.

The SBCTA Budget is an annual undertaking partly intended to fulfill the objectives found in three long-term guiding documents: 1) the Measure I 2010-2040 Ordinance and Expenditure Plan, 2) the Measure I Strategic Plan, and 3) the 10-Year Delivery Plan. The 10-Year Delivery Plan flows from the Measure I Strategic Plan, which in turn flows from the Measure I Ordinance and Expenditure Plan.

The SBCTA Budget has been developed to efficiently manage and allocate resources by prioritizing SBCTA objectives and policies; to provide a forecast of income and expenditures; to meet the legal requirements of the Measure I, Federal, and State funds that flow through SBCTA; to establish spending authority; and to monitor the performance of SBCTA in delivering its projects and services to accomplish long-term concerns and issues.

Measure I is the largest single source of annual transportation funding available to San Bernardino County. On November 4, 2004, the voters of San Bernardino County approved San Bernardino County Transportation Authority Ordinance 04-01, which extended the Measure I 1990-2010 half-cent sales tax for 30 years to March 31, 2040. Measure I is a retail transaction and use tax that is statutorily dedicated for transportation purposes in San Bernardino County and cannot be used for other governmental purposes or programs. Measure I Ordinance 04-01 and its accompanying Transportation Expenditure Plan provide specific safeguards to ensure that funding is used in accordance with the specified voter-approved transportation project improvements and programs.

Strategic Goals and Strategies Addressing Long-term Concerns and Issues

In April 2009, the SBCTA Board approved the Measure I 2010-2040 Strategic Plan, which establishes the policies, procedures, and institutional processes needed to manage the implementation and on-going administration of the Measure I Ordinance and Expenditure Plan. On September 6, 2017, the Board approved the 2017 update to the Strategic Plan. The Strategic Plan is the official guide and reference for the allocation and administration of the combination of Measure I funds, Federal and State transportation revenues, and private fair-share contributions from new development to regional transportation facilities. The intent of the Strategic Plan is to structure the Measure I programs so that they fulfill commitments made to the voters; are financially feasible and scaled to the revenue projected to be available; are implemented with policies and procedures that provide financial accountability, treat each of the SBCTA member jurisdictions equitably, and provide predictable access to Measure I revenues; and can be managed with the resources available to SBCTA.

One of the key requirements of the Strategic Plan is the preparation of, and regular update to, a 10-Year Delivery Plan. The 10-Year Delivery Plan was first approved by the SBCTA Board in 2012. It is generally updated every two years to provide a transparent list of projects that will be developed during the next 10 years and to define the scope, schedule, and budget for these projects given current information and assumptions. The 10-Year Delivery Plan establishes a common understanding among members of the Board, staff, member agencies, and citizens of San Bernardino County; sets a baseline upon which future changes in revenues, costs, scopes, and schedules are measured; enables SBCTA to meet the requirements of bond rating agencies for the future sale of bonds; and serves as SBCTA's commitment to fund specific projects. The 2025 Update to the 10-Year Delivery Plan, along with Board-approved actions since its approval in February 2025, provide the basis for the preparation of the SBCTA Budget for capital projects.

Based on the SBCTA/SBCOG goals and the three long-term guiding documents outlined above, the SBCTA Budget provides a detailed financial plan of operation for Fiscal Year 2026/2027 that conforms with and provides for accomplishing the long-term goals and objectives set forth in the Measure I Ordinance and Expenditure Plan, the Measure I Strategic Plan, and the 10-Year Delivery Plan.

Federal and State Transportation Fund Allocation Responsibilities

One of the essential roles for SBCTA is the allocation of Federal and State funds to transportation projects within San Bernardino County. Although some of these funds do not flow through the SBCTA Budget, the authority to allocate these transportation funds has as much policy and program significance as the agency budget. SBCTA allocates specific Federal and State transportation funds among priority projects in the County and designates a lead agency to administer the implementation of the projects. Once the Board approves the allocation and a project is added to the appropriate programming document, the lead agency is usually responsible for applying for funds through SBCTA or Federal and State agencies and is responsible for maintaining compliance with various funding requirements. Federal and State funds allocated by the Board are not reflected in the SBCTA budget unless SBCTA is the lead agency for project implementation, with the exception of Transportation Development Act (TDA) Funds, State of Good Repair (SGR) Funds under Senate Bill 1 (SB1), and Senate Bill 125 (SB125) Funds.

The discussion of funding sources that follows is meant to provide background on typical annual apportionment levels and the current Board-approved uses of these funds. Allocations of funding sources to specific capital projects are contained in the 10-Year Delivery Plan or Board-approved allocations. It is typical that current expenditures rely on apportionment balances; therefore, the funding levels reflected in this section should not be expected to relate to any revenue estimates or budgeted amounts found in later sections of the Budget.

FEDERAL FUNDING SOURCES

Surface Transportation Block Grant Program, commonly known as STP – The Surface Transportation Block Grant Program (STP) provides the most flexible Federal funding that may be used for projects on any Federal-aid highway, bridge projects on any public road, transit capital projects, and public bus terminals and facilities. While California implementing statutes apportion these funds to SBCTA for project selection, Federal statute apportions the funds to Southern California Association of Governments (SCAG) for project selection, and Federal statute supersedes State statute. This conflict in State and Federal statute was the impetus for Corrective Actions recently issued to both the California Department of Transportation (Caltrans) and SCAG by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). While SBCTA has historically received an apportionment of approximately $30 million of STP funds per year from Caltrans, the Corrective Action requires that SBCTA and eligible entities in San Bernardino County now nominate projects to SCAG for a region-wide project selection process that began in Fiscal Year 2023/2024. As currently constructed, the SCAG selection process includes allocation targets for each county that closely align with historical funding levels; however, the allocation targets are not a guaranteed level of funding. In December 2025, SCAG awarded $78.4 million of STP funds to San Bernardino County projects, which aligns with historical levels of federal apportionment, as well as the 10-Year Delivery Plan and SBCTA Board-approved priorities that guided the nomination process.

Transportation Alternatives Program (TAP)/Surface Transportation Block Grant (STP) Set-Aside Funds –
These set-aside funds may be used for a variety of smaller-scale transportation projects such as pedestrian and bicycle facilities, recreational trails, safe routes to school projects, community improvements such as historic preservation and vegetation management, and environmental mitigation related to storm water and habitat connectivity. Each State receives a share of the national total TAP funding, which is required to be administered through a competitive process.

In California, legislation creating the Active Transportation Program (ATP) defines the distribution and administration of TAP funds. This is a competitive program that is administered at both the State and regional level, with SCAG being responsible for administering the regional program. Project sponsors can compete at both the State and regional level. SCAG has set programming targets for each county to ensure geographic equity in project selection. SBCTA has a support role in this process as it provides local input into project prioritization and selection by SCAG at the regional level.

Congestion Mitigation and Air Quality (CMAQ) Improvement Fund – CMAQ funds are authorized to fund transportation projects or programs that contribute to the attainment or maintenance of ambient air quality standards. CMAQ is available to areas that do not meet the National Ambient Air Quality Standards (nonattainment areas), as well as former nonattainment areas. Funds are distributed based upon a formula that considers population by county and the severity of its ozone and carbon monoxide air quality problems within the nonattainment or maintenance area, with approximately $33 million available to SBCTA annually. While California implementing statutes authorize SBCTA to select and program CMAQ projects with input from SCAG, Caltrans, and air quality districts, as with STP funds, FHWA and FTA are requiring project selection to be made by SCAG. In December 2025, SCAG awarded $68.8 million of CMAQ funds to San Bernardino County projects. The projects awarded by SCAG align with the 10-Year Delivery Plan, SBCTA Board-approved priorities, and the SBCTA Zero-Emission Bus Roll out Plan.

CMAQ eligibility is conditional upon analyses showing that the project will reduce emissions of criteria pollutants. Activities typically eligible for CMAQ funding include High Occupancy Toll (HOT or express) lanes and High Occupancy Vehicle (HOV) lanes, transit improvements, travel demand management strategies, traffic flow improvements such as signal synchronization, and public fleet conversions to cleaner fuels.

Carbon Reduction Program (CRP) – CRP funds are authorized to fund transportation projects that reduce carbon emissions. CRP funding may be used on a variety of projects including the creation and expansion of active transportation systems, congestion pricing, and other transportation demand management strategies. Funds are distributed based upon a population formula with approximately $3.8 million available to SBCTA annually. While California implementing statutes authorize SBCTA to select and program CRP projects, as with STP and CMAQ funds, FHWA and FTA are requiring project selection to be made by SCAG. The Board has approved focusing these funds on active transportation projects and the SBCTA Vehicle Miles Traveled (VMT) Mitigation Bank, which were selected for programming by SCAG.

National Highway Freight Program (NHFP) and National Highway Performance Program (NHPP) – NHFP and NHPP are a dedicated source of Federal funding for freight projects. NHFP is a formula fund program for projects that contribute to the movement of freight on the National Highway Freight Network. NHPP is a discretionary grant program, and eligible projects include highway system bridges that are not on the National Highway System (NHS) and may pay subsidies and administrative costs for Transportation Infrastructure Finance and Innovation Act (TIFIA) projects. In California, legislation combined the Federal NHFP Funds and the Trade Corridor Enhancement Program (TCEP) Funds approved under SB1 (see State Funding Sources below) into one competitive program.

Federal Transit Administration (FTA) Formula Funds – Congress annually appropriates formula funds to urban areas and to the State for rural areas for providing transit operating and capital assistance. Federal formula apportionments to urban areas (San Bernardino Valley and the Victor Valley) are authorized under Title 49 U.S.C. Section 5307 and to rural areas under Section 5311. Section 5310 Funds are apportioned to States for support of transit services for seniors and persons with disabilities. Apportionment levels are somewhat stable, but not entirely predictable as they are dependent on the activity of local transit operators relative to the activity of other eligible transit operators. SBCTA must approve the use of the FTA Funds through approval of each operator's biennial Short Range Transit Plan (SRTP), as well as ensure the approved projects are included in the Federal Transportation Improvement Program (FTIP).

Federal Transit Administration (FTA) Capital Investment Funds – Congress appropriates funds for transit capital investment under Section 5337 and Section 5339. Section 5337, SGR Program, provides financial assistance to public transit agencies that operate rail fixed-guideway and high-intensity motorbus systems for the maintenance, replacement, and rehabilitation of capital assets, along with the development and implementation of transit asset management plans. These funds reflect a commitment to ensuring that public transit operates safely, efficiently, reliably, and sustainably so that communities can offer balanced transportation choices that help to improve mobility, reduce congestion, and encourage economic development. Section 5339, Bus and Bus Facilities (BBF) Program, provides funding to replace, rehabilitate, and purchase buses and related equipment and to construct bus-related facilities, including technological changes or innovations to modify low- or zero-emission vehicles or facilities. Funding is provided through formula allocations and competitive grants. A sub-program provides competitive grants for projects that support low- and zero-emission vehicles. Apportionment levels are somewhat stable but not entirely predictable as they are dependent on the activity of local transit operators relative to the activity of other eligible transit operators.

SBCTA and Omnitrans collaborated on a competitive grant application for the West Valley Connector (WVC) Project under FTA's 5309 Capital Investment Grants (CIG) Small Starts Program and were successful in receiving an award for $86.75 million in April 2021. The Federal American Rescue Plan Act made additional funds available to projects with CIG awards, and as a result, the WVC Project received an additional $26.1 million in COVID-19 relief funds. This highly competitive program funds new transit capital investments, including heavy rail, commuter rail, light rail, streetcars, and bus rapid transit.

STATE FUNDING SOURCES

SBCTA is authorized by statute to prioritize and allocate State funds as follows:

State Transportation Improvement Program (STIP) – One of the key roles played by SBCTA in funding of transportation improvements is its involvement in the development of the STIP. The STIP is a five-year program of transportation projects that is formally updated through the combined efforts of regional agencies, Caltrans, and the California Transportation Commission (CTC) every two years. Funding levels for the STIP have varied from year to year depending on the overall economic situation at the Federal and State levels. Although SB1 does not provide new funding for the STIP, it did stabilize the historically volatile funding source. SB1 also includes indexing fuel taxes to inflation to stop the degradation of STIP funding revenue.

The Federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Federal Relief Funds) apportioned $911.8 million to California to be used for a broad range of surface transportation purposes, a portion of which is being administered through the STIP. SBCTA's share of the Federal Relief Funds was $11.5 million.

Regional Improvement Program (RIP) – By State law, SBCTA is responsible for developing the list of projects to be funded in the county with RIP Funds, which comprise 75 percent of the STIP Funds available statewide. SBCTA received approximately $37.351 million of new programming capacity in the 2026 STIP cycle in addition to the $113.031 million already programmed for a total programming of $150.382 million through Fiscal Year 2030/2031. The 2026 STIP was adopted by the CTC in March 2026. The CTC approves the program of projects developed by SBCTA. SBCTA is also permitted to allocate up to 5 percent for planning, programming, and monitoring activities. For Fiscal Year 2026/2027 that amount will be $1.495 million.

Interregional Improvement Program (IIP) – The remaining 25 percent of STIP funding is programmed by Caltrans and similarly subject to approval by the CTC. SBCTA works with Caltrans District 8 to develop a list of projects for consideration. The CTC can fund an IIP project that is nominated by SBCTA rather than Caltrans, but only if the project can be shown to be a more efficient use of resources. As Caltrans has made significant IIP investment in the recent past with the widening projects on State Route (SR) 58, SR 138, and Interstate 15 (I-15), no new projects were proposed for San Bernardino County in the 2026 STIP.

Senate Bill 1 (SB1) – On April 28, 2017, the Governor signed SB1, the Road Repair and Accountability Act of 2017, providing an estimated $52.5 billion statewide over the following decade, which was the first significant, stable, and ongoing increase in State transportation funding in more than two decades. SB1 aims to improve California's transportation system by finding a balance of revenues and reforms to ensure the economic impact of increased funding is fairly distributed and that the revenue addresses the State's highest transportation needs. The bill provides a comprehensive and multi-modal funding package with revenue set-asides for highways, local streets and roads, goods movement projects, active transportation projects, and transit projects and services through a variety of formula and competitive programs managed by numerous State departments and agencies. The 2024 SB1 competitive program awards were announced in June 2025.

Solutions for Congested Corridors Program (SCCP) – The SCCP provides funding to achieve a balanced set of transportation, environmental, and community access improvements to reduce congestion throughout the State. This statewide, competitive program makes $250 million available annually for projects that implement specific transportation performance improvements and are part of a comprehensive corridor plan by providing more transportation choices while preserving the character of local communities and creating opportunities for neighborhood enhancement. SB1 requires preference to be given to comprehensive corridor plans that demonstrate collaboration between Caltrans and local or regional partners, reflecting a comprehensive planning approach. In May 2018, SBCTA competed for and was awarded $65 million in SCCP Funds for the Redlands Passenger Rail Project. In December 2020, SBCTA competed for and was awarded $65 million for the WVC Bus Rapid Transit Project.

Local Partnership Program (LPP) – The LPP provides local and regional transportation agencies that have passed sales tax measures and developer fees or other imposed transportation fees with a continuous appropriation of $200 million annually to fund road maintenance and rehabilitation, sound walls, and other transportation improvement projects. Program funds are distributed through a 40 percent statewide competitive component and a 60 percent formula component. SBCTA's formulaic share is approximately $6 million per year. SBCTA also secured $10.8 million through an LPP competitive grant award in 2018 for the Redlands Passenger Rail Project.

Trade Corridor Enhancement Program (TCEP) – The TCEP provides approximately $300 million per year in State funding for projects that more efficiently enhance the movement of goods along corridors that have a high freight volume. Subsequent legislation combined these funds with existing NHFP Funds. In December 2020, SBCTA was successful in securing competitive grant funds under this program, including $118.7 million for Express Lanes, Auxiliary Lanes and Toll Systems on the I-15 from SR 60 to Foothill Boulevard and $24.1 million for the Interstate 10 (I-10) Eastbound Truck Climbing Lane in Yucaipa, in addition to $117.8 million for the I-10 Corridor Contract 1 Project and $24.2 million for the US 395 Widening Project in the previous cycle. In June 2023, SBCTA was successful in securing $85 million for the I-10 Corridor Contract 2 Project, $30 million for the US 395 Widening Phase 2 Project, and $10 million and $5 million for zero-emission infrastructure improvements on the I-10 and US 395 corridors, respectively. In June 2025, SBCTA, in partnership with San Bernardino County, was successful in obtaining $28.9 million for the Baker Boulevard Bridge and Zero-Emission Truck Infrastructure project.

State of Good Repair Program (SGR) – The SGR provides approximately $105 million per year in State funding for capital assistance to rehabilitate and modernize California's existing local transit systems, with a focus on upgrading, repairing, and maintaining transit infrastructure in a state of good repair. The formulaic revenue estimate provided to SBCTA by the State Controller's Office (SCO) for Fiscal Year 2026/2027 is $4.765 million. The SGR Program includes an inflation adjustment. The SCO distributes these funds using the State Transit Assistance (STA) Fund distribution formula.

Transportation Development Act (TDA) Funds – The TDA authorizes two important revenue sources, the Local Transportation Fund and the STA Fund, to support local transit service and investments, pedestrian and bicycle facilities, and local street improvement projects.

Local Transportation Fund (LTF) – SBCTA is responsible for administering LTF. LTF is derived from one-quarter cent of the sales tax collected within San Bernardino County. The adopted LTF revenue estimate for Fiscal Year 2025/2026 is $151.551 million. The total Fiscal Year 2025/2026 apportionment is $167.5 million and includes $16.1 million of actual revenue received in excess of prior year estimates, less a 10 percent reserve of estimated new revenue.

As the LTF-administering agency, SBCTA receives funding from LTF for its administrative functions, including the fiscal and compliance audits of all recipients of LTF. SBCTA also receives up to three percent of LTF, which for Fiscal Year 2025/2026 is $5.0 million, for planning and programming activities during the fiscal year. A portion of LTF is also allocated to SCAG for its planning activities and to the San Bernardino County Auditor/Controller for performance of administrative functions. The LTF allocations are reported as revenue sources in the *Financial Section* of this report and flow through the SBCTA budget.

As administrator of LTF, SBCTA also makes allocations to the following programs:

Pedestrian and Bicycle Facilities – Under Article 3 of the TDA, two percent of the annual LTF apportionment is designated to fund pedestrian and bicycle facilities, bicycle safety programs, bicycle trails, bicycle lockers or racks, and for the development of a comprehensive bicycle and pedestrian facilities plan. SBCTA conducts biennial "calls for projects" with 80 percent set aside for bicycle and pedestrian improvements and 20 percent set aside for transit access improvements. Of the 80 percent set aside for bicycle and pedestrian improvements, up to 10 percent is available for maintenance of existing bicycle and pedestrian facilities and a minimum of 50 percent of the balance for smaller projects under $250,000. This fund is also used by SBCTA to provide matching funds to local agencies for grant opportunities from the State's ATP.

Transit and Street Projects – After administration, planning, and pedestrian and bicycle apportionments have been determined, the balance of LTF is apportioned by SBCTA in accordance with California Public Utilities Code Section 99231 to areas/jurisdictions on a per capita basis to support transit and street projects. In Fiscal Year 2026/2027, 72 percent of the remaining balance, or $113.0 million, has been apportioned to the San Bernardino Valley and will be used exclusively for public transportation operations and capital improvements for Omnitrans, Metrolink, and other rail and bus projects. The remaining 28 percent, or $43.3 million, is apportioned to the Mountain/Desert transit operators and will be used exclusively for public transportation operations and capital improvements.

State Transit Assistance Fund (STA) – SBCTA is responsible for administering STA. STA is derived from the statewide sales tax on diesel, with 50 percent being apportioned to SBCTA on a population basis and 50 percent being apportioned to individual transit operators based on prior year passenger fare and local support revenues. The formulaic revenue estimate provided to SBCTA by the SCO for Fiscal Year 2026/2027 is $24.3 million. The total Fiscal Year 2025/2026 apportionment is $26.3 million and includes $6.0 million of actual revenue received in excess of prior year estimates, less a 10 percent reserve of estimated new revenue. Of this, $19.0 million is distributed to the Valley area and $7.2 million to the Mountain/Desert area on a population basis. Additionally, $4.2 million is apportioned by the State to individual operators based on qualifying revenues.

Low Carbon Transit Operations Program (LCTOP) – LCTOP is one of several programs that are part of the Transit, Affordable Housing, and Sustainable Communities Program established by the California Legislature in 2014, by Senate Bill 862 (SB862). LCTOP was created to provide transit operating and capital assistance to eligible project sponsors in an effort to reduce greenhouse gas emissions and improve mobility, with a priority on serving disadvantaged communities. Senate Bill 840 (SB840) amended the California Air Resources Board (CARB) Cap-and-Trade Program, creating the Cap-and-Invest Program with a series of waterfall provisions for future Greenhouse Gas Reduction Fund (GGRF) allocations. The LCTOP apportionment was altered from five percent of annual proceeds (initiated Fiscal Year 2015/2016) to a Tier 3 program, with a set maximum apportionment of $200 million made available only after the Tier 1 and 2 programs are fully funded. The total revenue for eligible projects in San Bernardino County for Fiscal Year 2025/2026 is $3.6 million. Fiscal Year 2025/2026 apportionment is a 36 percent decrease from Fiscal Year 2024/2025.

Transit and Intercity Rail Capital Program (TIRCP) – The TIRCP was created by SB862 and modified by Senate Bill 9 to provide grants from the GGRF to fund transformative capital improvements that will modernize California's intercity, commuter, and urban rail systems and bus and ferry transit systems, to significantly reduce emissions of greenhouse gases, vehicle miles traveled, and congestion. Similar to LCTOP, SB840 amended the TIRCP Program funded by Greenhouse Gas Reduction Fund (GGRF) allocations. TIRCP is also now a Tier 3 program, with a set maximum apportionment of $400 million made available only after the Tier 1 and 2 programs are fully funded and allocated biennially as a competitive program by the California State Transportation Agency (CalSTA). SBCTA has been successful in receiving $45.8 million for the Diesel Multiple Unit (DMU) Vehicles to Zero Emission Multiple Unit (ZEMU) Vehicle conversion, $33.8 million for the WVC Bus Rapid Transit Project, $9.2 million for the Redlands Passenger Rail Project, and $41 million for the Gold Line Extension to Montclair Project which the Board has decided to no longer advance due to schedule delays, cost increases, and inadequate governance structure.

Senate Bill 125 (SB125) – SB125 amended the Budget Act of 2023 to appropriate $4 billion of General Fund to the TIRCP over the next two fiscal years as well as $910 million of GGRF funding and $190 million of Public Transportation Account funding over the next four fiscal years to establish the Zero Emission Transit Capital Program (ZETCP). These funds are formula funds that are to be administered by SBCTA. The TIRCP portion is distributed to SBCTA based on a population formula and the ZETCP is distributed to SBCTA based on the STA formula, which is 50 percent based on population and 50 percent based on transit operator revenues. The total amount to be received by SBCTA through Fiscal Year 2026/2027 is estimated at $259 million; however, while the first year of funds totaling $122 million were appropriated in the Fiscal Year 2023/2024 State Budget, recent State revenue shortfalls caused planned delays to future appropriations. Projects are allocated funds by the Board and then submitted to CalSTA for an eligibility determination and approval. Once approved by CalSTA, the SCO distributes the funds to SBCTA for disbursement to project sponsors. The Board has apportioned and allocated all three years of TIRCP and year one of ZETCP Funds. To date, allocation packages totaling $115.5 million have been submitted to CalSTA for capital and operations needs for all of the transit operators in San Bernardino County.

NON-FEDERAL OR STATE FUND ALLOCATION RESPONSIBILITIES

SBCOG Member Agency Dues – The functions of the SBCOG have historically been funded through member agency dues collected annually and additionally with supplemental fund sources. The supplemental fund sources include grants from agencies such as SCAG and California Energy Commission, partnership funding such as with the Emergency Communication Nurse System, and Property Assessed Clean Energy (PACE)/ Home Energy Retrofit Opportunity (HERO) funds. However, the main supplemental fund source upon which SBCOG relied for the completion of the 2018 Work Plan was the PACE/HERO fund balance, with $1.5 million available over five years for implementation of projects and programs identified in the work plan. The Board approved the increase to SBCOG Member Agency Dues to $1,500,000 after Fiscal Year 2024/2025 with an escalation factor of the lower of the Consumer Price Index (CPI) or two percent. Additionally, supplemental fund sources will continue to be sought to fund programs and projects as they always have been. Staff will be pursuing supplemental funds even more aggressively due to the capacity to increase, which allows for additional staff and resources to build out a robust grant administration program as a result of the increase in member agency dues.

Toll Revenue – Toll operation on the I-10 Express Lanes Contract 1 commenced in August 2024. To assist in funding the construction of I-10 Contract 1, SBCTA obtained a $225 million loan from the United States Department of Transportation (USDOT) under the TIFIA program. The loan payable to TIFIA is recorded as a liability on the balance sheet of the Express Lanes Operations Fund and will be repaid from toll revenues. In addition, toll revenues will be required to be in compliance with the toll expenditure plan and reserves held with a trustee to ensure payment of the TIFIA loan.

Budget Action Plan FY 2026/2027

Goal Area	Activity	Quarter Committed	Position Responsible
Decide with Data and Deliver Results	Prepare and Present Grant Support Report to Board	FY27 Q4	Director of Council of Governments
Decide with Data and Deliver Results	Prepare annual state/local funding apportionment recommendations for approval by the Board. Programs to include LTF, STA, SGR, LCTOP and SB125 programs	FY27 Q3	Director of Fund Administration
Decide with Data and Deliver Results	Request allocation of State Trade Corridor Enhancement Program (TCEP) funds for Baker Blvd ZE Construction Component	FY27 Q1	Director of Fund Administration
Decide with Data and Deliver Results	Request allocation of State Transportation Improvement Program (STIP) funds for contract option to procure an additional two ZEMU trainsets	FY27 Q1	Director of Fund Administration
Decide with Data and Deliver Results	Request allocation of State Transportation Improvement Program (STIP) funds for Planning, Programming and Monitoring Funds	FY27 Q4	Director of Fund Administration
Decide with Data and Deliver Results	Request obligation of CPFCDS and Carbon Reduction Program funds through Caltrans Local Assistance. Obtain approvals for Mobile Source Air Pollution Reduction funds through the South Coast Air Quality Management District for Highland/Redlands Regional Gap Connector Project	FY27 Q1	Director of Fund Administration
Decide with Data and Deliver Results	Request obligation of South Coast Air Basin Congestion Mitigation & Air Quality Funds for South Coast Air Basin Rideshare program	FY27 Q4	Director of Fund Administration
Decide with Data and Deliver Results	Submit projects to the California State Transportation Agency for allocation of the remainder of Senate Bill 125 Transit and Intercity Rail Capital Program and Zero Emission Transit Capital Program funds as approved by the Board of Directors	FY27 Q2	Director of Fund Administration
Decide with Data and Deliver Results	Update Bond Model and evaluate financial needs based on revenue and cost assumptions from the 10 Year Delivery Plan	FY27 Q2	Director of Fund Administration
Decide with Data and Deliver Results	Update the SBCTA 10 Year Delivery Plan	FY27 Q2	Director of Fund Administration
Decide with Data and Deliver Results	Successfully complete all REAP 2.0 CTC partnership projects	FY27 Q2	Director of Planning
Decide with Data and Deliver Results	Present scoring criteria to the Board for MPO share of ATP Cycle 8	FY27 Q1	Director of Planning

Budget Action Plan FY 2026/2027

Goal Area	Activity	Quarter Committed	Position Responsible
Decide with Data and Deliver Results	Submit competitive SB 1 TCEP applications for the I-15 Northbound Cajon Pass Truck Climbing Lane Extension Project and SR-18 Corridor Freight, Safety, and Zero-Emission Project	FY27 Q2	Director of Planning
Decide with Data and Deliver Results	Identify the next BRT corridor for further development	FY27 Q3	Director of Planning
Decide with Data and Deliver Results	Highland/Redlands Regional Gap Connector - Issue Construction IFB	FY27 Q2	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-10 Cedar Interchange - Complete Construction Phase 1	FY27 Q3	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-10 Express Lanes Contract 1 - Construction Final Acceptance	Future FY	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-10 Express Lanes Contract 1 - Complete Landscaping Phase	Future FY	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-10 Express Lanes Contract 2A - Complete Construction Phase	Future FY	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-10 Express Lanes Contract 2B - Start Construction	FY27 Q1	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-10 Mount Vernon Interchange - Complete Construction Phase	Future FY	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-15 Cajon Pass Northbound Truck Climbing Lane Extension - Complete Environmental Phase	FY27 Q4	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-15 Express Lanes Contract 1 - Complete Construction Phase	Future FY	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-215 Bi-County / Segment 5 Landscape - Complete Landscaping Phase	Future FY	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	I-215 University Parkway Interchange - Complete Construction Phase	FY27 Q1	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	Optimize Express Lanes Low-Income Program - Implement Recommended Measures	FY27 Q4	Director of Project Delivery and Express Lanes

Budget Action Plan FY 2026/2027

Goal Area	Activity	Quarter Committed	Position Responsible
Decide with Data and Deliver Results	SR-18 Median Widening & Reprofiling - Complete Environmental Phase	FY27 Q3	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	SR-210 Waterman Avenue - Complete Construction Phase	FY27 Q3	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	SR-62 Sage to Airway Avenue - Complete Planning Phase	FY27 Q2	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	US-395 Widening Phase 2 - Complete Construction Phase	Future FY	Director of Project Delivery and Express Lanes
Decide with Data and Deliver Results	Permanent Arrow Maintenance Facility Hydrogen Fueling Station Improvements Project - Start Operations	FY27 Q3	Director of Transit and Rail
Decide with Data and Deliver Results	West Valley Connector - Complete Construction and Start Revenue Service	FY27 Q2	Director of Transit and Rail
Decide with Data and Deliver Results	Next Sbx BRT Project - Start Alternative Analysis and Environmental Phase	FY27 Q3	Director of Transit and Rail
Decide with Data and Deliver Results	Purchase Additional ZEMU vehicles - Exercise Contract Option	FY27 Q2	Director of Transit and Rail
Decide with Data and Deliver Results	Enhanced Metrolink Service Project - Start Final Design	FY27 Q2	Director of Transit and Rail
Embrace Technology	Implement a modern, integrated ERP system to replace aging and redundant software.	FY27 Q2	Chief Financial Officer
Embrace Technology	Evaluate consolidation of spreadsheet tools used to manage local, state and federal funds into a database module that can be integrated into SBCTA's ERP Platform	FY27 Q4	Director of Fund Administration
Embrace Technology	Develop artificial intelligence strategic framework	FY27 Q4	Director of Management Services
Embrace Technology	Provide update on implementation of Smart Corridor Projects	FY27 Q3	Director of Planning
Embrace Technology	Complete VMT Mitigation Bank Phase I	FY27 Q2	Director of Planning
Embrace Technology	Automated Occupancy Detection (AOD) - Complete Pilot Program	FY27 Q3	Director of Project Delivery and Express Lanes
Embrace Technology	Automated Occupancy Detection (AOD) - Complete Planning Phase	FY27 Q4	Director of Project Delivery and Express Lanes
Build Regional Alignment and Leadership	Housing Trust JPA - Develop administrative policies and procedures	FY27 Q1	Clerk of the Board

Budget Action Plan FY 2026/2027

Goal Area	Activity	Quarter Committed	Position Responsible
Build Regional Alignment and Leadership	Annual Business to Business (B2B) Event	FY27 Q2	Deputy Executive Director, Strategic Partnerships
Build Regional Alignment and Leadership	Small Business Vendor Fairs Event	FY27 Q2	Director of Council of Governments
Build Regional Alignment and Leadership	Speaker Series Event	FY27 Q2	Director of Council of Governments
Build Regional Alignment and Leadership	Annual Grant Workshop	FY27 Q2	Director of Council of Governments
Build Regional Alignment and Leadership	Complete Evacuation and Resilience Center Design (ERCD) Study	FY27 Q4	Director of Council of Governments
Build Regional Alignment and Leadership	Homeless Strategic Plan: Complete the Existing Conditions Report and Resources Inventory	FY27 Q2	Director of Council of Governments
Build Regional Alignment and Leadership	REAP 2.0 -COG Programs	FY27 Q2	Director of Council of Governments
Build Regional Alignment and Leadership	Regional Small Business Certification Program Coordination with CSUSB	Future FY	Director of Council of Governments
Build Regional Alignment and Leadership	Approve SBCOG/Housing Trust MOU for administration of Housing Trust	FY27 Q2	Director of Council of Governments
Build Regional Alignment and Leadership	SCAG FY 2028/2029 CMAQ/STBG Federal Formula Call for Projects Guidelines - provide comments in accordance with the Board approved Project Prioritization Framework	FY27 Q3	Director of Fund Administration
Build Regional Alignment and Leadership	Advocate for the restoration of formula CMAQ and STBG in the 2026 Surface Transportation Reauthorization	FY27 Q1	Director of Legislative and Public Affairs
Build Regional Alignment and Leadership	Present the Mountain Transit SRTP and Omnitrans SRTP for approval	FY27 Q4	Director of Transit and Rail
Think Strategically	I-REN 2028-2035 Business Plan - Update plan to address any CPUC comments	FY27 Q3	Director of Council of Governments
Think Strategically	Develop and implement a crisis communications plan and training for SBCTA staff	FY27 Q2	Director of Legislative and Public Affairs
Think Strategically	Develop new and creative opportunities to educate community partners and the public on the benefits of Measure I	FY27 Q2	Director of Legislative and Public Affairs
Think Strategically	Express Lanes Operations Consolidation - Complete Options Analysis	FY27 Q4	Director of Project Delivery and Express Lanes

Budget Action Plan FY 2026/2027

Goal Area	Activity	Quarter Committed	Position Responsible
Protect Trust	Prepare accurate and timely financial reports and obtain clean audit opinions in compliance with bond indenture requirements to maintain strong creditworthiness and bond ratings	FY27 Q2	Chief Financial Officer
Protect Trust	Pursue GFOA recognition through the Certificate of Achievement for Excellence in Financial Reporting	FY27 Q3	Chief Financial Officer
Protect Trust	Pursue GFOA recognition through the Distinguished Budget Presentation Award	FY27 Q1	Chief Financial Officer
Protect Trust	Safeguard SBCTA's investments by monitoring investment activities, ensuring consistent application, and updating the policy annually	FY27 Q4	Chief Financial Officer
Protect Trust	Update Records Retention Policy	FY27 Q3	Clerk of the Board
Protect Trust	Update New Agenda Software Procedures	FY27 Q2	Clerk of the Board
Protect Trust	Conduct biennial audit on compliance with the Contracting and Procurement Policy No. 11000 and Federal and State regulations	FY27 Q2	Deputy Executive Director, Strategic Partnerships
Protect Trust	Update Procurement Manual and procurement business processes to be more efficient	FY27 Q2	Deputy Executive Director, Strategic Partnerships
Protect Trust	Transportation Development Act Triennial Performance Audits (SBCTA and transit operators) - Complete	FY27 Q3	Director of Fund Administration
Protect Trust	ADA Transition Plan - Present for adoption and continue to implementation ADA compliance measures	FY27 Q3	Director of Management Services
Protect Trust	Network Infrastructure Modernization Project - Complete upgrade to legacy switches and fiber-optic backbone and eliminate physical points of failure	FY27 Q3	Director of Management Services
Protect Trust	Conduct in-person sexual harassment training, and ethic and financial training.	FY27 Q2	Director of Management Services
Protect Trust	Conduct at least six employee engagement events.	FY27 Q4	Director of Management Services
Protect Trust	Collaborate with new Third Party Administrator regarding claims administration and update claims procedures	FY27 Q4	General Counsel

BUDGET OVERVIEW SECTION

Budget Process Summary

SBCTA and SBCOG account for their budgeted funds using governmental accounting standards. The basis of accounting and reporting is the same as for budgeting. Governmental funds use the modified accrual basis of accounting and current financial resources measurement focus. Revenues are considered available when they are collected within the current period, or soon enough thereafter to pay liabilities of the current period. Revenues are considered available if they are collected within 60 days of the end of the current fiscal period for sales tax and 120 days for all other revenues. Expenditures are recorded when a liability is incurred, using accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Enterprise funds utilize the full accrual basis of accounting which recognizes the financial effect of events regardless of whether cash was received or spent. SBCTA created an enterprise fund not only to account and report revenues and expenditures for Express Lanes, but also to record the loan with United States Department of Transportation (USDOT) to be repaid with express lanes revenues. The loan from USDOT under the Transportation Infrastructure Finance and Innovation Act (TIFIA) program, for the construction phase of the Interstate 10 (I-10) Corridor Contract 1 Project, has been recorded as a liability in that fund.

The budget includes information for the General Fund, Special Revenue Fund, Capital Projects Fund, Debt Service Fund, and Enterprise Fund. Special Revenue Funds include Federal Fund, Federal Transit Administration Fund, State Fund, Proposition 1B Fund, Local Transportation Fund, State Transit Assistance Fund, Senate Bill 1 Fund, Measure I 1990-2010 Fund, Measure I 2010-2040 Fund, and Trade Corridor Enhancement Program. The Enterprise Fund includes the I-10 and Interstate 15 (I-15) Express Lanes. The resources for payment of long-term debt are budgeted as Transfers in the Measure I Special Revenue Fund. Information on debt financing is included in the ***Debt and Capital Summary and Debt Service Schedules on pg. 38.***

Additional information on funding sources is provided in the ***Revenue Overview pg. 78.***

The budget contains projections, program overviews, and the task level detail within each program. Each program overview provides a description, goals and objectives to be accomplished in the forthcoming fiscal year, and performance/workload indicators. Each task provides purpose, accomplishments and other related detailed information. The budget document is intended to provide an understanding of each program. This strategy produces a budget document that is useful and meaningful as a benchmark against which to evaluate the entity's accomplishments or challenges, and to assess performance with fiscal accountability.

Review of Short-Term and Long-Term Direction

The budget process begins with a review of the direction provided by the Board relating to short-term and long-term goals and objectives. Workshops are scheduled early in the calendar year to assist the policy makers in evaluating and determining the goals of the entity. This information is used to assess actual results for the current fiscal year and to discuss changes in strategy for the ensuing fiscal year.

Assessment of Needs

Simultaneously with the review of short-term direction, staff evaluates which tasks need to be accomplished, taking into consideration both long-term and short-term Board direction. Tasks identified in long-term strategic plans, such as the Measure I 2010-2040 Ordinance, the Expenditure Plan, and the 10-Year Delivery Plan, have priority for the associated revenues. New tasks are approved by the Board and tasks for completed projects are not budgeted and are removed from the task list.

Budget Process

Evaluation of Resources

The second phase of the budget process begins around January and involves an analysis of funding sources. Identification of available resources occurs during the fiscal year, but estimates for the coming year are forecasted during the budget development process.

Areas of focus include what funds are to be carried over from the current fiscal year, new revenue sources, and growth rates for continuing revenues. As part of the long-term strategic process, bond issuance and short-term borrowing are considered and a closer review of the long-term strategic plans and associated resources are performed to ensure that any future funding gaps are identified and addressed. See ***Strategic Goals and Strategies Addressing Long-term Concerns and Issues on pg. 18.***

Development and Review

The entity has a fiscal year beginning July 1st and ending June 30th. The budget process is structured to provide for the maximum level of input from each policy committee and the general public. The policy committees are composed of members of the SBCTA and SBCOG Board and serve as the initial review body of budgeted tasks. Each budgeted task is reviewed by at least one of the policy committees: General Policy Committee; Transit Committee; Mountain/Desert Policy Committee; and the Metro Valley Study Session.

Each policy committee reviews the tasks that relate to functional areas of committee oversight. Committees may also request a full budget briefing. Furthermore, the Board approves the Budget Action Plan for the upcoming fiscal year. A notice of public hearing is published in May, and there is at least one public hearing related to the adoption of the budget. The general public has the opportunity to speak on the budgeted tasks at each of the policy committee meetings, budget workshop on the proposed budget, and public hearing at adoption of the budget. Additionally, a Board workshop is held in May to provide a better understanding of the proposed budget. Staff develops the budget based on the long-term strategic direction of the SBCTA and SBCOG Board. Ongoing reviews of the budget allow for timely responsiveness to any significant political, legislative, or economic developments that may occur.

Budget Adoption

The budget is presented to the Board at its June meeting for adoption. However, the Board adopted the SBCOG Fiscal Year 2026/2027 Budget in May to comply with the SBCOG bylaws.

Budget Roles and Responsibilities

Upon adoption of the fiscal year budget, staff are charged with the ongoing responsibility of monitoring actual revenues and expenditures. As deviations to the budget occur, staff revises assumptions and/or requests budget amendments as necessary. Quarterly reports are presented to the Board to communicate compliance with fiscal authority.

Budget involvement includes key SBCTA staff members. Finance staff prepares revenue projections, payroll and benefits cost estimates, and the indirect budget; analyzes fund balances; and completes the set-up of the budget system for the new fiscal year. Fund Administration evaluates Federal and State allocations, prepares, with the assistance of Finance Department and consultants, a Measure I sales tax forecast for the upcoming years, and identifies short- and long-term cash needs and any gaps in funding based on the long-term strategic plans. The analysis may result in the acceleration or postponement of project schedules.

The information is also disseminated to task and project managers. Task managers develop the detailed line-item budgets and submit them to the Finance Department, usually in January of each year. Finance staff then compiles the draft budget documents and presents the information to the management staff for review. Finance staff review and prepare the budget document, which is submitted to the Executive Director, Deputy Executive Director(s), Chief Financial Officer, and Chief of Fiscal Resources for review. The Chief Financial Officer and Executive Director review the entire budget for overall consistency with both the short- and long-term strategic direction of the Board, the appropriateness of funding sources for the identified tasks, and any recommended staffing changes.

Budget Amendments

When it becomes necessary to modify the adopted budget, the amendment procedure depends on the type of change that is needed.

1. Administrative Budget Amendments
   There are four types of administrative budget amendments that do not result in an increase to the overall program budgets. The four types include:

   i. Transfers from one task, subtask, object code, or revenue code to another task, subtask, object code, or revenue code within the same Program and Fund. This amendment shall require the approval of the task manager.
   ii. Substitution of one Fund for another Fund for prior year expenditures within the same subtask where both Funds and Programs are included in the adopted budget. This amendment shall require the approval of the task manager and Chief Financial Officer.
   iii. Reallocation of budgeted salary and benefits costs, and associated revenues, from one Fund or Program to another Fund or Program when both Funds and Programs are included in the adopted budget. This amendment shall require the approval of the Chief Financial Officer.
   iv. Substitution of one Fund for another Fund where both Funds are included in the adopted budget within the same program, not-to-exceed $1 million. This amendment shall require the approval of the Executive Director or designee.

2. Board Approved Amendments
   Board approval is required for any budget amendments that are not administrative budget adjustments, as outlined above.

   These changes require budget authorization and a formal agenda item to be reviewed by the appropriate policy committee and forwarded to the Board for final approval. If the budget amendment is time sensitive, the authorization request may be submitted directly to the Board without policy committee review. The agenda items requesting budget amendments will define the expected funding source and will adhere to the balanced budget requirements.

All budget amendments are recorded and documented by the Finance Department and are tracked in SBCTA's electronic financial system.

Financial Overview

The following narrative provides definition of the factors that are instrumental in developing the foundation for the Fiscal Year 2026/2027 Budget.

Financial Policies

The financial policies, compiled below, set the basic framework for the overall fiscal management of the organization. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process of the Board and administration.

Most of the policies represent long-standing principles and practices that have guided SBCTA and SBCOG in the past, have helped maintain financial stability, and are reviewed annually through the auditing process.

Operating Budget Policies

The Board approves a fiscal year budget containing new revenues and expenditures. The Fiscal Year 2026/2027 Budget includes prior year Board approved appropriations to be expended in Fiscal Year 2026/2027.

1. The operating budget process is decentralized, whereby all task managers participate.
2. The budget is balanced covering appropriations with total anticipated revenues and estimated beginning undesignated/ unreserved fund balances and available funds from bond proceeds or issuance of short-term debt.
3. Encumbrance accounting related to purchase orders is an element of control in the formal budgetary integration.
4. No new or expanded contracts will be authorized without implementing adjustments of expenses or revenues at the same time.
5. Costs of administration will be budgeted at whatever is reasonable and necessary, but no more than one percent of Measure I transactions and use tax revenues will be used for salary and benefit expenditures for administration.
6. Contracts will be budgeted by fiscal year for multi-year projects, based on best estimates with the understanding that to the extent actual expenditures vary from estimates, and the project is ongoing, adjustments to the budget will be made as necessary.

Revenue Policies

1. SBCOG establishes General Assessment Dues amounts for all member jurisdictions. The total dues assessment amount approved by Board is $1,529,549. The total is made up of the following:
   a. Original General Assessment of $147,558 based on the jurisdictions' population and assessed value,
   b. Assessment approved in Fiscal Year 2015/2016 of $337,418 calculated based on the jurisdictions' populations and net assessed property value,
   c. Assessment approved in Fiscal Year 2023/2024 of $1,044,573 for Fiscal Year 2025/2026 based on the jurisdictions' Population and General Fund Tax Revenues.

   Additional information on the General Assessment Dues amounts is located in the ***General Assessment Dues Calculation pg. 289*** of the Supplemental Information Section.
2. The agency will aggressively seek additional Federal, State, and local funding/grants.
3. Sales tax revenue projections will be monitored and reviewed to ensure the use of current and relevant data. Annual amounts may be adjusted by staff to reflect the most current economic trends.

Cash Management Policies

1. Funds are deposited in a timely manner and at an average minimum of no less than once a week.
2. Measure I Funds are electronically transferred to SBCTA's account with the Trustee to reduce any delays in depositing the funds. Whenever possible, additional sources of revenue will also be electronically transferred.
3. Revenues are collected in accordance with contractual requirements. For Federal reimbursable agreements, reimbursements shall be submitted to the granting agency only after expenditures have been both obligated and liquidated. Any cash received in advance of the expenditures being incurred must comply with Federal guidelines established in Code of Federal Regulations (CFR) 2 CFR Part 200.

4. Disbursements to local jurisdictions and vendors/consultants are made in an expeditious and timely manner.
5. Idle funds are invested in accordance with the established investment policy emphasizing in order of priority – safety, liquidity, diversification, and a reasonable market rate of return.

Investment Policies

1. SBCTA instructs financial institutions to make investments in accordance with the original indenture and Investment Policy No. 20100.
2. SBCTA has engaged the services of an investment advisor who will continue to provide ongoing advice on portfolio performance, current investment strategies, cash management, and cash flow projections.
3. SBCTA presents a monthly and quarterly investment status report to the Board.

Capital Outlay Policies

1. SBCTA's capital assets, which include land, buildings, equipment, and vehicles, are recorded at historical cost or estimated historical cost at the time of purchase or construction. Donated capital assets are recorded at acquisition value (an entry price) at the date of donation.
2. Costs for construction or improvements on SBCTA owned assets will be capitalized as Construction in Progress (CIP). CIP will be capitalized upon completion of the construction or improvements.
3. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Debt Policies

1. SBCTA will comply with Debt Policy No. 20300 and will judiciously issue bonds or refinance existing bonds for capital improvements after careful study and analysis of revenue and expenditure projections and accumulated debt burden.
2. All bond or note issues will be in accordance with the Strategic Plan and the 10-Year Delivery Plan approved by the Board.
3. SBCTA will publish and distribute an official statement for each bond issue.
4. SBCTA will meet all disclosure requirements.
5. SBCTA will maintain a minimum 2.0 debt coverage ratio on all senior lien debt.
6. SBCOG will issue debt in accordance with Debt Policy No. 20400.

Auditing Policies

1. An independent audit, by a recognized Certified Public Accountant (CPA) firm, will be performed annually.
2. Annual financial statements will be produced in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.
3. Completeness and reliability of the information contained in the financial statements are based upon a comprehensive framework of internal controls that is established for this purpose. The costs of internal control should not exceed the anticipated benefits.

Procurement Policies

1. Contract and Procurement Policy No. 11000 establishes contracting and procurement standards to guide the selection of the most qualified vendors to perform services to the best advantage of SBCTA/SBCOG and to acquire goods at a fair and reasonable price.
2. SBCTA will comply with standards of conduct for SBCTA employees and consultants involved in the procurement process to ensure procurement contracts are awarded and administered in an ethical manner and will comply with guidelines for the submittal and evaluation of protests relating to all procurements.

Debt Financing

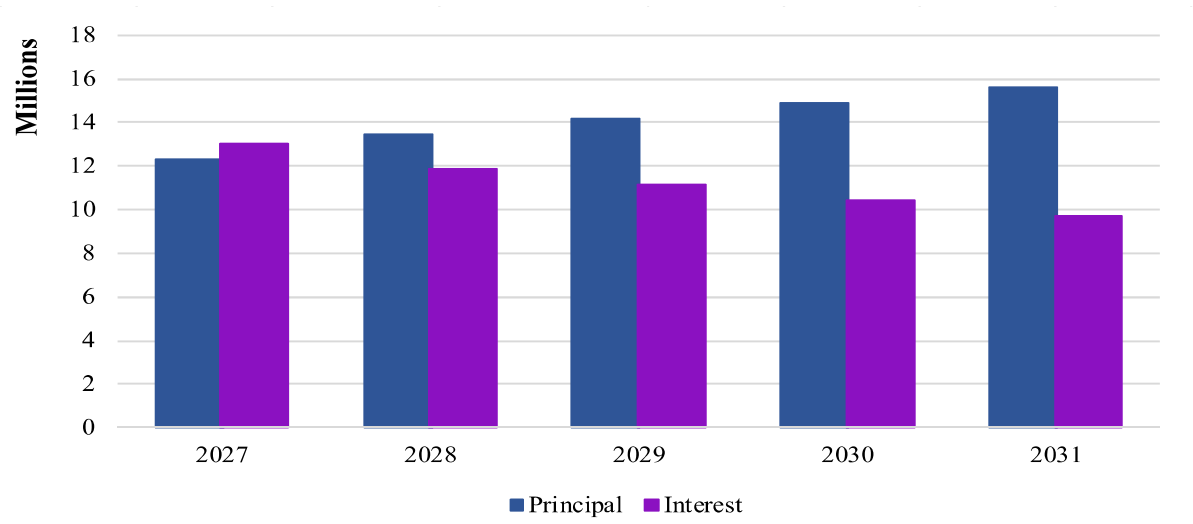
SBCTA's Debt Program exists to support Measure I (MSI) project completion. Within MSI, debt has been issued to finance transit projects and capital projects rather than other planning and programming activities. SBCTA's authority to use debt was embodied within the MSI 2010-2040 Ordinance No. 04-01.

SBCTA has adopted a Strategic Plan for the MSI 2010-2040 freeway, interchange, and other major projects of the MSI Program. The related MSI 10-Year Delivery Plan and cash flow plan receive continuous policy review. Staff and SBCTA's financial advisor provide additional oversight, which includes the analysis of revenues. SBCTA's investment advisor also provides direction for the investment of bond proceeds as it relates to safety, liquidity, diversification, and a reasonable market ratio of return. Acceleration of the Project Delivery Program and the scheduled advanced construction of various highways, interchanges, and transit improvements cannot be completely offset by current revenues.

In March 2022, SBCTA issued $60.05 million of sales tax revenue bonds for defeasance of the 2012A sales tax revenue bonds with net present cash savings of $21.1 million. In addition, in December 2023, SBCTA issued $81.9 million of sales tax revenue bonds for defeasance of the 2014A sales tax revenue bonds with net present value interest cost savings of $14 million. Lastly, in January 2026, SBCTA issued $127.6 million of sales tax revenue bonds to finance certain transportation capital improvement projects. The following are the outstanding balances for the 2022A, 2023A, and 2026A sales tax revenue bonds:

Debt Service Schedule

Year	Principal	Interest	Total
2027	12,290,000	13,044,640	25,334,640
2028	13,490,000	11,845,100	25,335,100
2029	14,160,000	11,170,600	25,330,600
2030	14,870,000	10,462,600	25,332,600
2031	15,615,000	9,719,100	25,334,100
2032-2036	90,610,000	36,072,500	126,682,500
2037-2040	90,105,000	11,241,450	101,346,450
	251,140,000	103,555,990	354,695,990



Debt Capacity Analysis

SBCTA and SBCOG maintain and update their respective debt service policies as necessary. SBCTA issues senior debt with a minimum of 2.0 times coverage. The Debt Coverage Ratio was 20.25 times for Fiscal Year 2024/2025. The primary objective in debt management is to keep the level of indebtedness within available resources. MSI is a fluctuating revenue stream. However, budgeted expenditures are based on a conservative anticipated revenue growth rate and available bonding capacity. For Fiscal Year 2026/2027, Debt Service expenditures constitute only 1.73 percent of the total SBCTA budget, which does not materially impact the day-to-day operations of the agency.

Currently, SBCTA's senior debt is limited to the 2022A, 2023A, and 2026A sales tax revenue bonds. If SBCTA determines the need to issue a new bond, the coverage would be reviewed to ensure that it would not be less than 2.0 times for all senior debt, per Policy No. 20300, and that it meets the agency requirements in terms of safety, liquidity, diversification, and a reasonable market rate of return. SBCTA maintains AAA ratings with Fitch and Standard & Poor's.

The United States Department of Transportation (USDOT) loan under the Transportation Infrastructure Finance and Innovation Act (TIFIA) program was executed in Fiscal Year 2018/2019 to finance the construction of the Interstate 10 (I-10) Corridor Contract 1 Project. SBCTA negotiated with the USDOT to reduce the interest rate on the loan and executed a new loan on June 17, 2021, with USDOT that generated cash savings of $53.4 million. The loan was fully drawn to a total of $225 million as of September 2024. The principal and interest payments on this loan will be budgeted and repaid in the Enterprise Program starting in Fiscal Year 2027/2028.

Cash Flow Borrowing

The MSI 2010-2040 Expenditure Plan and Policy No. 40021 provide for short-term cash flow borrowing for various programs on an as needed basis that reduces short-term financing and issuance costs to SBCTA. Repayment of the advances is from future program revenues or bond issuance. The dollar amount and ability of the borrowing program to pay back are determined during the budget preparation process. This is no need for budgeted cash flow borrowing for Fiscal Year 2026/2027.

Capital Projects and Related Maintenance

While SBCTA's main function is the administration of MSI funds and the allocation of Federal and State funds for transportation projects and transit services within San Bernardino County, SBCTA has in many instances assumed the role of lead agency for the development of capital projects on behalf of the California Department of Transportation (Caltrans), local jurisdictions, and transit agencies within the county. Most of the capital projects, once constructed, are turned over to the appropriate agency for maintenance and operations of those capital improvements. For those projects that are transferred to Caltrans and local jurisdictions, usually, SBCTA will not have any additional role in performing or funding any operation and maintenance activities. However, for those projects that will expand transit/rail services, SBCTA may play a role in subsidizing those expanded services and maintenance costs. Therefore, staff performs an analysis of the incremental change to ongoing costs and the associated funding needs of major transit/rail capital projects, like the West Valley Connector (WVC) project that requires ongoing operations and maintenance funding or expansion of existing services. Since SBCTA is not a transit operator, the service and maintenance cost components related to expanding service are transferred to the transit operator for ongoing services. These services are then supported through annual subsidies that are approved by the SBCTA Board.

Another transit project that has expanded services is the Redlands Passenger Rail Project (RPRP), which has allowed for the introduction of a new passenger rail service in the San Bernardino Valley, referred to as the Arrow Service, using Diesel Multiple Unit (DMU) vehicles blended with limited Metrolink locomotive hauled coach service. Metrolink is responsible for the operations and maintenance of the DMUs and the associated maintenance facility. Metrolink is responsible for dispatching maintenance of way for the operating envelope, and the operation
of the Metrolink locomotive hauled coach. SBCTA will continue to perform maintenance of way activities outside of the operating envelope. Additionally, SBCTA has completed the testing of the first self-contained Zero Emission Multiple Unit (ZEMU) passenger rail vehicle in North America. Similar to the DMU, the ZEMU is currently operating on the Arrow Service line and is operated and maintained by Metrolink.

The estimated cost of Arrow operations, maintenance, and security for Fiscal Year 2026/2027 is approximately $18.4 million and will be escalated in ongoing future years based on anticipated cost increases on an annual basis. After accounting for fare revenue, operations, maintenance, and security are anticipated to be funded with a mixture of Federal Transit Administration (FTA) funds, Congestion Mitigation & Air Quality (CMAQ) funds, MSI Valley Metrolink/Rail Program Funds, Low Carbon Transit Operations Program (LCTOP) funds, and Senate Bill 125 Transit and Intercity Rail Capital Program funds for the first five years. Afterward, operations will primarily be funded with MSI Valley Metrolink/Rail Program Funds.

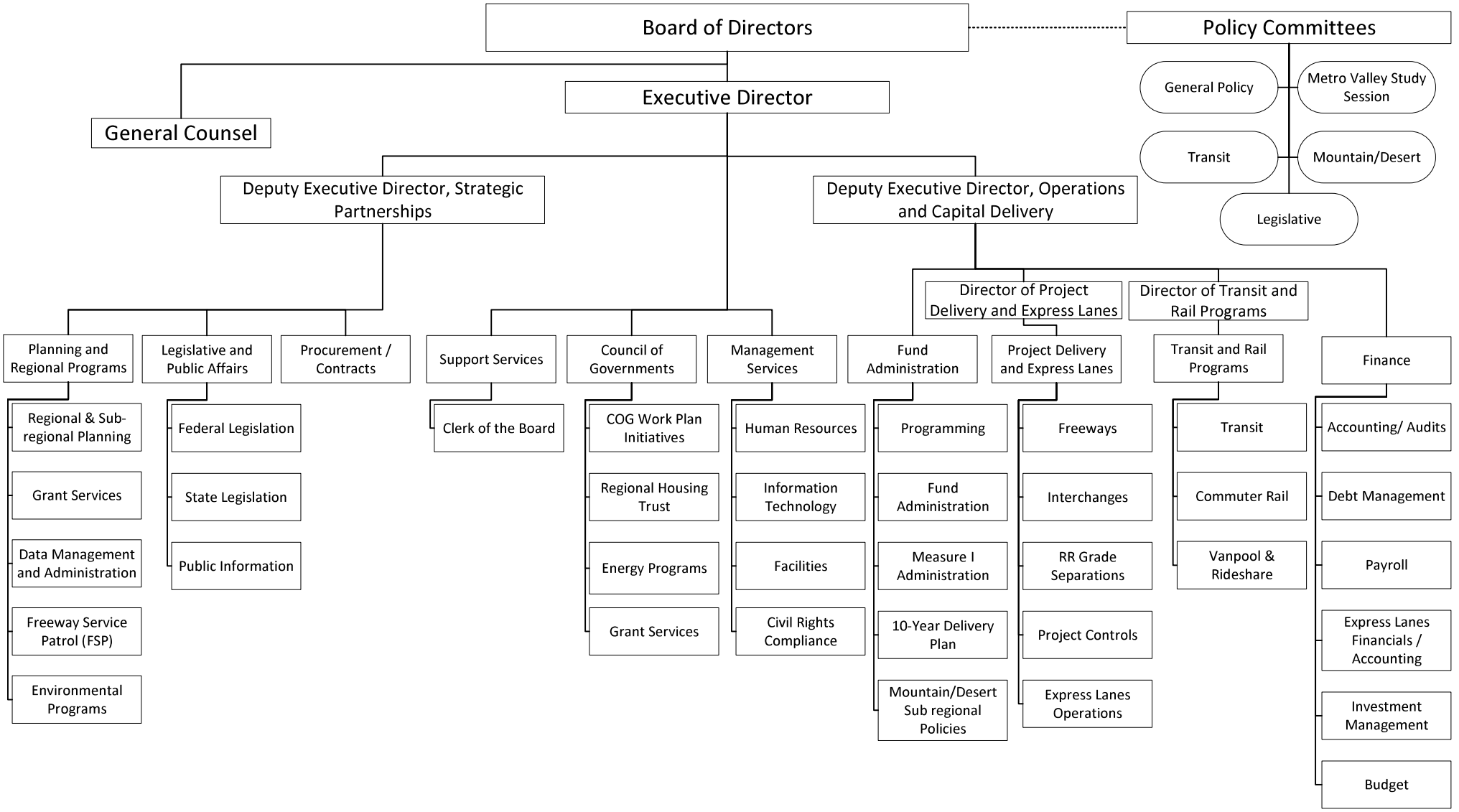
As part of the development of the Express Lanes, SBCTA, through a 50-year lease with Caltrans, will be responsible for operations and maintenance of the I-10 Corridor Contract 1 Express Lanes. SBCTA has contracted with Caltrans for the maintenance of the Express Lanes and has contracted with a toll services provider (TransCore) for the operations and maintenance of the collection system. The I-10 Express Lanes commenced operations in August 2024. As part of the financial plan for the development of the project, considerations were made regarding ongoing operations and maintenance costs. Annual cost estimates were developed by a consultant engineering firm based on a review of comparable facilities and then refined with input from SBCTA. The estimated annual operations and maintenance costs are approximately $13.2 million, funded with express lanes revenues.

The other two Express Lanes Projects, Interstate 15 (I-15) Corridor Express Lanes and I-10 Corridor Express Lanes Contract 2 (east of I-15 to Pepper Avenue), will also be managed and operated by SBCTA. Construction on the I-15 Corridor Express Lanes began in February 2025 and construction for I-10 Corridor Express Lanes Contract 2A was awarded in January 2026, and the award for Contract 2B is anticipated by July 2026. Ongoing operations and maintenance costs will be incorporated into the annual budget process for the fiscal year in which revenue operations commence.

Capital Outlay

For Fiscal Year 2026/2027, capital outlay is budgeted at $1,698,695, which includes expenditures for furniture, equipment, computer hardware, and building improvements for the depot.

San Bernardino County Transportation Authority
Organization Chart



Staffing Overview

This section of the SBCTA budget provides information relative to human resource requirements for Fiscal Year 2026/2027. SBCTA is a small organization relative to its budget. Relying on a small staff to carry out SBCTA's and SBCOG's varied work program makes the recruitment and retention of quality employees critical. This budget provides funding for a total of 87 regular employees and four student interns ***(Table of Regular Positions pg. 45)***. This is the same number of positions approved in the prior year.

Staff Organization Structure

SBCTA has two Deputy Executive Directors and eight director level staff leading small units of employees to carry out an array of programs under the general direction of SBCTA's Executive Director. In addition, SBCTA's General Counsel and Assistant General Counsel provide legal guidance, review and advice to the Board and the staff. The very nature of SBCTA's tasks requires that the director level staff work independently and that they frequently engage in project development and implementation activities at the regional and statewide level.

SBCTA has built an executive team of staff who work in a highly collaborative manner to address SBCTA and SBCOG management and policy issues. They are accountable for objectives established annually within the budget. A graphic representation of the staff organization structure is depicted in the ***SBCTA Organization Chart pg. 41.***

Staffing

The SBCTA workforce in this budget is comprised of the Executive Director, General Counsel, two Deputy Executive Directors and 11 senior management level positions, 60 professional and administrative positions, and 12 support positions. This is the same level of staffing that was approved by the Board of Directors in Fiscal Year 2025/2026. Midway through the Fiscal Year 2025/2026 budget year, the Enterprise Risk Manager position was eliminated, and the Director of Planning and Regional Programs and Deputy Director of Planning were reclassified to Director of Planning and Regional Programs from Range 35 to Range 33 and Chief of Planning from Range 31 to Range 29. The staffing changes proposed for this budget are detailed below.

Positions to be Eliminated

This budget proposes the elimination of a vacant Management Analyst I position in the Fund Administration Department. The remaining Fund Administration Analyst positions are adequate for the Department's needs, and the vacant position can be eliminated.

New Positions

A new Express Lanes Program Manager is being requested in Project Delivery and Express Lanes Department. This position is needed to manage the increased scope and complexity of the Express Lanes program, which is expanding beyond the initial I-10 Express Lanes Contract to include I-10 Contract 2, I-15 Contract 1, and additional future contracts. The Express Lanes Program Manager will be assigned to salary range 25 ($117,834 to $176,751) and will report to the Deputy Director of Express Lanes.

Positions to be Reclassified

This budget includes several position reclassifications intended to align classifications and salary ranges with changes in program responsibilities, organizational structure, and operational needs, as detailed below.

This budget includes upgrading the Procurement Manager position. This proposed reclassification reflects the expanded scope of duties associated with oversight of the agency's insurance program. In addition to managing procurement and contract administration functions, the position now exercises increased independent judgment in evaluating contractual risk, insurance types, and coverage limits. It is recommended that the Procurement Manager salary range be moved from Range 25 ($117,834 to $176,751) to Range 27 ($129,911 to $194,866).

Staffing Overview

This budget includes upgrading the Energy Program Manager position. The proposed reclassification reflects the reorganization of the Inland Regional Energy Network (I-REN) program to the Council of Governments Department, the increased complexity of the position's responsibilities, and the level of staff supervision assigned to the role. It is recommended that the Energy Program Manager salary range be moved from Range 21 ($96,943 to $159,955) to Range 22 ($101,788 to $167,950).

This budget also includes two existing Management Analyst I positions upgrading to Management Analyst II as well as three Management Analyst II positions upgrading to Management Analyst III. These upgraded classifications reflect the increased experience and ability of the incumbents to perform tasks of greater diversity and complexity with less direct supervision. The Management Analyst series of positions anticipates progression as incumbents gain more experience and provide more value to the organization. The Management Analyst II positions are assigned to Salary Range 16 ($75,955 to $125,326) and Management Analyst III to Salary Range 19 ($87,928 to $145,081).

Lastly, this budget includes a Chief of Air Quality and Mobility Programs position downgrading to Air Quality and Mobility Programs Manager. This downgraded classification reflects the modified responsibility of the position with the elimination of the Call Box Program and the movement of two programs, Rideshare and I-REN Programs, to different departments. It is proposed to reclassify the position from Range 29 ($143,226 to $236,322) to Range 22 ($101,788 to $167,950). The position will remain reporting to the Director of Planning and Regional Programs and the incumbent's salary will be ex-stepped in accordance with agency policy.

Contractors - SBCTA also makes substantial use of contractors to provide numerous services critical to attaining the goals of the organization. These contractors fall into two distinct categories:

Supplemental Expertise Contractors. SBCTA retains a number of professional services contractors who provide on-going support in specific areas of expertise. Current contractors in this category have particular expertise in the areas of legal services, project management, social service-oriented transportation, computer network administration, and financial and investment management. Each holds unique qualifications in specialized areas of expertise relative to SBCTA programs. These contractors render ongoing advice and assistance in their specialized field and provide critical support to the ongoing programmatic functions performed at SBCTA.

Project Specific Contractors. A number of consultants are retained to perform specific, identifiable projects. These contractors are retained to perform specific tasks within specified time frames. Under these contracts, consultants perform such work as traffic and facility studies, environmental review, transportation planning studies, and project engineering and design work. The use of these contractors provides for a fluctuating work force, based upon the agency requirements, and is of particular importance to the major freeway and transit construction projects which are the largest component of the SBCTA Measure I transactions and use tax program.

Utilization of professional services contractors is an integral part of the management strategy and an essential component of the agency resources required to meet organizational goals. It is a strategy which has dividends both organizationally and fiscally to meet the changing human resources demands of the organization.

Salaries and Benefits

The ***Salaries and Benefits Schedule pg. 47*** contained in this budget illustrates the total estimated costs for salaries and benefits during the Fiscal Year 2026/2027 budget, as estimated in April 2026. The total salary and benefit cost in the budget is $17,907,985 which represents 1.23 percent of the total budgeted expenditures.

In July 2023, the Board approved adjustments to salary ranges based on movement with the Consumer Price Index (CPI). The adjustment only applies to SBCTA's salary range structure and is not automatically applied to current employee salaries. Any adjustments would be predicated on the percent change in CPI – All Urban Wage Earners, covering San Bernardino, CA for the 12-month period ending December 31, rounded to the nearest half percent, with a maximum adjustment of 4 percent. The adjustment will be equal to CPI but no less than 0 percent and no greater than 4 percent. The CPI for San Bernardino, CA for the 12-month period ending December 31, 2025, was 3.2 percent. In accordance with the Board's action, CPI was rounded to 3 percent and applied to the SBCTA salary range structure for Fiscal Year 2026/2027.

This budget also includes the following benefit increase impacting salaries and benefits:

1. Includes a $2,000/year increase, from $10,357/year to $12,357/year, to the medical premium subsidy for employees that get their medical and dental insurance through SBCTA. This is to respond to expected increases in medical insurance premiums.
2. A budget amount of $585,626 is included to allow the Executive Director to grant merit increases of up to 5 percent based on an employee's annual performance evaluation.
3. A 3 percent Cost of Living Adjustment (COLA) budgeted amount of $340,393 to SBCTA's salaries. The 3 percent is based on the change in the CPI from January 2025-December 2025 for the Riverside/San Bernardino area.

Staff Utilization

SBCTA budgets costs related to employees by allocation of their total hours to specific tasks. The pie chart entitled ***Hourly Staff Utilization by Program Illustration pg. 51*** provides a visual display of staff hours distributed by program. Also provided in this chapter is a table entitled Staff Utilization Report (In Hours) that depicts hours allocated by senior management, administrative/professional, and support employees to each task in the budget.

The ***Staff Utilization Report (In Hours) pg. 50*** displays the distribution of resources among the various SBCTA tasks and programs, reflecting the amount of management and support staff hours necessary to perform tasks contained in the budget. Each full-time employee is budgeted for a total of 2,080 hours annually. In addition to hours worked, this total includes vacation, holiday, administrative, and sick leave budgeted to be utilized. The hours worked by each employee are assigned directly to tasks approved in the annual budget, normally based on 1,800 hours worked.

For development of the annual budget, SBCTA employees allocate their total work hours among various funds and tasks based on their estimation of time necessary to accomplish work elements in the identified tasks. However, as work is performed throughout the year, hours are charged in accordance with actual time spent. As might be expected, actual hours to accomplish tasks may vary from the original estimates included in the budget. SBCTA staff is authorized to reallocate budgeted salary and benefits costs from one program to another administratively as such adjustments may become necessary. This authority provides for accurate recording of costs associated with budgeted tasks and provides important base information for future budgeting estimates.

Table of Regular Positions
Fiscal Year 2026/2027

Support Group	Fiscal Year 2023/2024	Fiscal Year 2024/2025	Fiscal Year 2025/2026	Fiscal Year 2026/2027
Accounting Assistant	2	2	2	2
Assistant to the Clerk of the Board	1	1	1	1
Executive Assistant	5	5	5	5
Office Assistant	1	1	1	1
Records Management Specialist	1	1	1	1
Senior Accounting Assistant	2	2	2	2
Total Support Group	**12**	**12**	**12**	**12**
Professional/Administrative Group				
Accountant	3	3	3	3
Accounting Manager	1	1	1	1
Accounting Supervisor	1	1	1	1
Assistant Project Delivery Manager	0	0	1	1
Air Quality and Mobility Program Manager	0	0	0	1
Chief of Air Quality and Mobility Programs	1	1	1	0
Chief of Council of Governments	1	1	0	0
Chief of Express Lanes	1	1	0	0
Chief of Fiscal Resources	1	1	1	1
Chief of Fund Administration	1	1	1	1
Chief of Information Technology	1	1	1	1
Chief of Legislative and Public Affairs	1	1	1	1
Chief of Planning and Regional Programs	0	0	1	1
Chief of Project Controls	1	1	1	1
Clerk of the Board/Administrative Manager	1	1	1	1
Construction Manager	2	1	1	1
Corridor Manager	1	1	1	1
Council of Governments Manager	0	1	1	1
Data and Analytics Program Manager	0	1	1	1
Deputy Clerk of the Board	1	1	1	1
Energy Program Manager	1	1	1	1
Enterprise Risk Manager	1	1	0	0
Express Lanes Financial Supervisor	0	1	1	1
Express Lanes Program Manager	0	0	0	1
GIS Administrator	1	0	0	0
GIS Analyst	1	2	2	2
Grants Analyst	0	1	1	1
Legislative Analyst	1	1	1	1
Management Analyst I	3	5	5	2
Management Analyst II	9	9	8	7
Management Analyst III	3	3	4	7
Multimodal Manager	0	0	1	1
Multimodal Programs Administrator	2	2	2	2
Planning Manager	0	1	1	1
Procurement Analyst I	0	1	2	2
Procurement Analyst II	2	1	0	0
Procurement Analyst III	1	1	1	1
Procurement Manager	1	1	1	1

Table of Regular Positions
Fiscal Year 2026/2027

Professional/Administrative Group (continued)	Fiscal Year 2023/2024	Fiscal Year 2024/2025	Fiscal Year 2025/2026	Fiscal Year 2026/2027
Programming Manager	0	0	1	1
Project Controls Analyst II	3	3	2	2
Project Controls Analyst III	2	2	2	2
Project Controls Manager	1	1	1	1
Project Delivery Manager	1	1	1	1
Right of Way Manager	1	1	1	1
Right of Way Specialist	1	1	1	1
Senior Accountant	1	1	1	1
Senior Planner	1	0	0	0
Toll Financial Supervisor	1	0	0	0
Transit Manager	1	1	0	0
Total Administrative/Professional Group	**57**	**61**	**60**	**60**
Senior Management Group				
Assistant General Counsel	1	1	1	1
Chief Financial Officer	1	1	1	1
Deputy Director of Express Lanes	0	0	1	1
Deputy Director of Planning	1	1	0	0
Deputy Director of Transit and Rail Programs – Capital Delivery	1	1	1	1
Deputy Executive Director	1	1	2	2
Director of Council of Governments	0	0	1	1
Director of Express Lanes	1	1	0	0
Director of Fund Administration	1	1	1	1
Director of Legislative and Public Affairs	1	1	1	1
Director of Management Services	1	1	1	1
Director of Planning and Regional Programs	1	1	1	1
Director of Project Delivery	1	1	0	0
Director of Project Delivery and Express Lanes	0	0	1	1
Director of Special Projects and Strategic Initiatives	1	0	0	0
Director of Transit and Rail Programs	1	1	1	1
Executive Director	1	1	1	1
General Counsel	1	1	1	1
Total Senior Management Group	**15**	**14**	**15**	**15**
TOTAL REGULAR POSITIONS	**84**	**87**	**87**	**87**

Salaries and Benefits Schedule
For Fiscal Year 2026/2027

	Salaries	Retirement	Retirements and Longevity Pay	Deferred Comp.	Worker's Comp.	Medicare	Jury Duty Blood/Voting	Medical Retire Trust	UI*	Flexible Benefits	Auto/Cell Allowance	Contracted County Supp.**	Total
Support Group	**903,877**	**95,496**	**1,830**	**42,183**	**27,972**	**12,658**	**1,149**	**458**	**3,520**	**237,662**	**1,080**	**14,603**	**1,342,488**
Accounting (4)													
Executive Assistants (5)													
Assistant to the Clerk of the Board													
Office Assistant													
Records Management Specialist													
Interns/Part-Time (2)													
Administrative/Professional Group	**7,824,137**	**984,716**	**13,301**	**594,375**	**253,933**	**114,913**	**11,189**	**9,921**	**13,200**	**1,092,255**	**40,561**	**68,126**	**11,020,627**
Accountant (3)													
Accounting Manager													
Accounting Supervisor													
Air Quality and Mobility Program Manager													
Chief of Fiscal Resources													
Chief of Fund Administration													
Chief of Information Technology													
Chief of Planning													
Chief of Project Controls													
Clerk of the Board/Administrative Manager													
Construction Manager													
Contract/Procurement (4)													
Corridor Manager													
Council of Governments Manager													
Data and Analytics Program Manager													
Data Management (2)													
Deputy Clerk of the Board													
Energy Program Manager													
Express Lanes Financial Supervisor													
Express Lanes Manager													
Grant Analyst													
Human Resources/Information Svcs Positions (0)													
Legislative/Public Information Positions (2)													
Management Analyst I (3)													
Management Analyst II (6)													
Management Analyst III (7)													
Planning Manager													
Programming Manager													
Project Controls Analyst II (2)													
Project Controls Analyst III (2)													
Project Controls Manager													
Assistant Project Delivery Manager													
Project Delivery Manager													
Right of Way Manager													
Right of Way Specialist													
Senior Accountant													
Transit Positions (3)													
Senior Management Group	**3,926,162**	**607,636**	**58,161**	**306,981**	**131,151**	**59,350**	**5,614**	**12,119**	**3,300**	**278,102**	**133,801**	**22,493**	**5,544,870**
Executive Director													
Assistant General Counsel													
Chief Financial Officer													
General Counsel													
Director of Council of Governments													
Director of Fund Administration													
Director of Management Services													
Director of Project Delivery and Express Lanes													
Director of Legislative and Public Affairs													
Deputy Executive Director													
Director of Planning and Regional Programs													
Director of Transit and Rail Programs													
Deputy Director of Transit and Rail Program Capital													
Deputy Director of Express Lanes													
TOTALS	**12,654,176**	**1,687,848**	**73,292**	**943,539**	**413,056**	**186,921**	**17,952**	**22,498**	**20,020**	**1,608,019**	**175,442**	**105,222**	**17,907,985**

* Unemployment Insurance

** Includes Short Term Disability, Long Term Disability, Survivors Benefits, FMLA, 50k Life and Vision

Employer Provided Benefits:		**Employer Mandatory Benefits:**	
Retirement Pickup Employer Contribution	$ 187,125	**Retirement Employer Contribution**	$ 1,500,723
Deferred Compensation	943,539	**Workers' Compensation**	413,056
Retirements and Longevity Pay	73,292	**Medicare**	186,921
Flexible Benefit Plan	1,608,019	**Jury Duty/Blood Donation/Voting**	17,952
Contracted County Supplemental Benefits	105,222	**Unemployment Insurance**	20,020
Auto/Cell Allowance	175,442	**Total**	**$ 2,138,672**
Medical Retirement Trust	22,498	**Employee Paid Retirement Contribution**	$ 1,065,655
Total	**$ 3,115,137**		

Annual Pay Schedule by Class Title Fiscal Year 2026/2027				
Class Title	**Salary Range**	**Bottom of Range***	**Top of Range***	**Maximum****
Office Assistant	4	$42,295	$63,442	$69,787
Accounting Assistant	7	$48,963	$73,445	$80,789
Records Management Specialist	8	$51,409	$77,114	$84,825
Executive Assistant	11	$59,513	$89,270	$98,197
Senior Accounting Assistant	11	$59,513	$89,270	$98,197
Assistant to the Clerk of the Board	12	$62,489	$93,734	$103,107
Management Analyst I	13	$65,614	$98,421	$108,263
Procurement Analyst I	13	$65,614	$98,421	$108,263
Accountant	15	$72,338	$108,507	$119,358
GIS Analyst	16	$75,955	$113,933	$125,326
Management Analyst II	16	$75,955	$113,933	$125,326
Procurement Analyst II	16	$75,955	$113,933	$125,326
Project Controls Analyst II	16	$75,955	$113,933	$125,326
Right of Way Specialist	16	$75,955	$113,933	$125,326
Deputy Clerk of the Board	17	$79,754	$119,631	$131,594
Legislative Analyst	18	$83,740	$125,610	$138,171
Senior Accountant	18	$83,740	$125,610	$138,171
Grants Analyst	19	$87,928	$131,892	$145,081
Management Analyst III	19	$87,928	$131,892	$145,081
Multimodal Programs Administrator	19	$87,928	$131,892	$145,081
Procurement Analyst III	19	$87,928	$131,892	$145,081
Project Controls Analyst III	19	$87,928	$131,892	$145,081
Accounting Supervisor	21	$96,943	$145,414	$159,955
Express Lanes Financial Supervisor	21	$96,943	$145,414	$159,955
Right of Way Manager	21	$96,943	$145,414	$159,955
Air Quality and Mobility Programs Manager	22	$101,788	$152,682	$167,950
Council of Governments Manager	22	$101,788	$152,682	$167,950
Data and Analytics Program Manager	22	$101,788	$152,682	$167,950
Energy Program Manager	22	$101,788	$152,682	$167,950
Planning Manager	22	$101,788	$152,682	$167,950
Programming Manager	22	$101,788	$152,682	$167,950
Accounting Manager	23	$106,878	$160,317	$176,349
Assistant Project Delivery Manager	25	$117,834	$176,751	$194,426
Express Lanes Program Manager	25	$117,834	$176,751	$194,426
Multimodal Manager	25	$117,834	$176,751	$194,426
Project Controls Manager	25	$117,834	$176,751	$194,426
Clerk of the Board/Administrative Manager	27	$129,911	$194,866	$214,353
Procurement Manager	27	$129,911	$194,866	$214,353
Chief of Fiscal Resources	29	$143,226	$214,838	$236,322
Chief of Fund Administration	29	$143,226	$214,838	$236,322
Chief of Information Technology	29	$143,226	$214,838	$236,322
Chief of Legislative and Public Affairs	29	$143,226	$214,838	$236,322
Chief of Planning and Regional Programs	29	$143,226	$214,838	$236,322

Annual Pay Schedule by Class Title Fiscal Year 2026/2027				
Class Title	**Salary Range**	**Bottom of Range***	**Top of Range***	**Maximum****
Chief of Project Controls	29	$143,226	$214,838	$236,322
Construction Manager	29	$143,226	$214,838	$236,322
Project Delivery Manager	29	$143,226	$214,838	$236,322
Corridor Manager	31	$157,907	$236,861	$260,547
Deputy Director of Express Lanes	31	$157,907	$236,861	$260,547
Assistant General Counsel	33	$174,094	$261,141	$287,255
Chief Financial Officer	33	$174,094	$261,141	$287,255
Deputy Director of Transit and Rail Programs – Capital Delivery	33	$174,094	$261,141	$287,255
Director of Fund Administration	33	$174,094	$261,141	$287,255
Director of Legislative and Public Affairs	33	$174,094	$261,141	$287,255
Director of Management Services	33	$174,094	$261,141	$287,255
Director of Planning and Regional Programs	33	$174,094	$261,141	$287,255
Director of Project Delivery and Express Lanes	35	$191,939	$287,909	$316,700
Director of Transit and Rail Programs	35	$191,939	$287,909	$316,700
Deputy Executive Director	38	$222,192	$333,287	$366,616

General Counsel	Employment Agreement	$309,514
Executive Director	Employment Agreement	$340,000

* Salary Ranges may be adjusted, as approved, by the Board.
** Excerpt from Policy 10107 - Compensation Administration: Employees who have been at or over the maximum of their salary range for 36 months or more will become eligible for advancement based upon work performance and supervisor's recommendation. Such advancement must be approved by the Executive Director and may not exceed 5% in any year. At no time shall advancement exceed more than 10% above the maximum of the employee's salary range assignment.

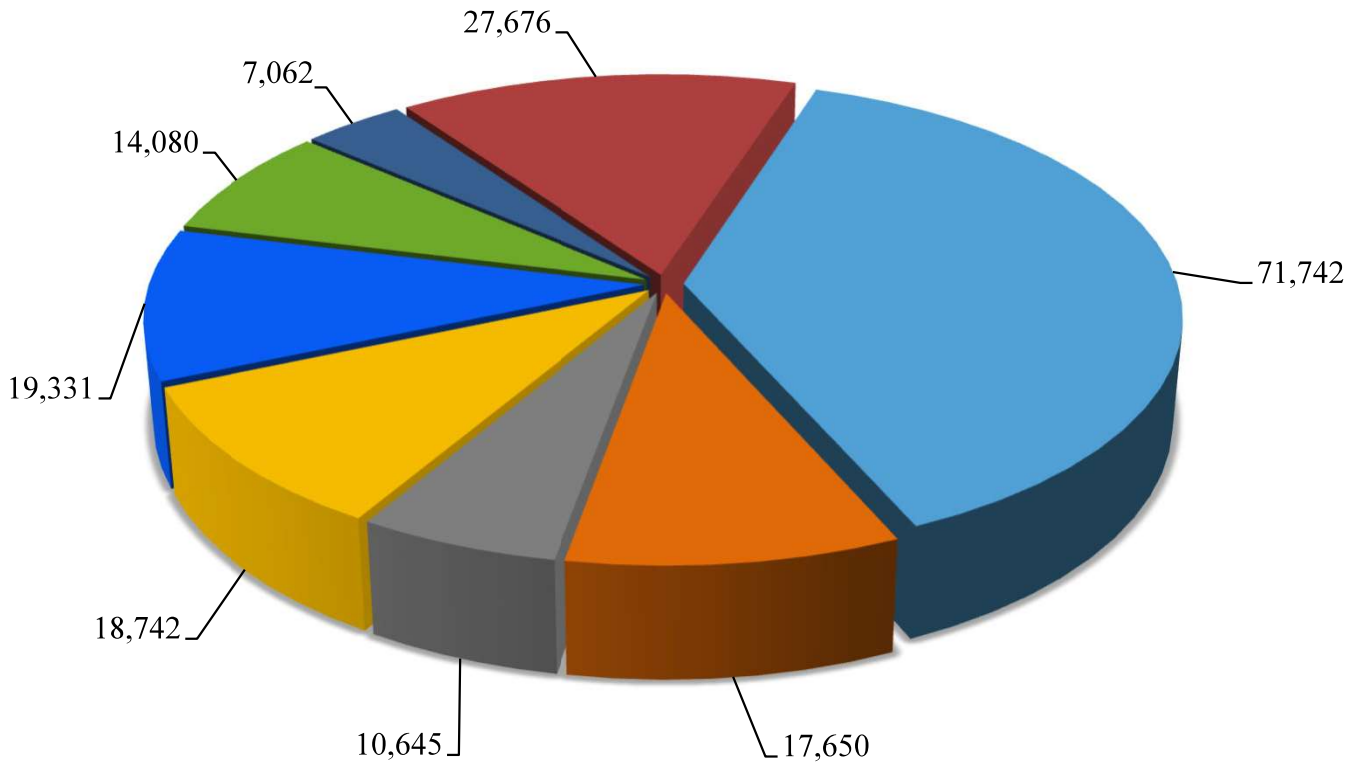
Staff Utilization Report (In Hours)
Fiscal Year 2026/2027

		Director of Council of Governments	Deputy Director of Transit and Rail Programs - Capital Delivery	Deputy Director of Express Lanes	Director of Management Services	Director of Fund Administration	Deputy Executive Director - Strategic Partnerships	Director of Project Delivery and Express Lanes	Chief Financial Officer	Director of Transit & Rail Programs	Assistant General Counsel	Executive Director	Director of Planning and Regional Programs	General Counsel	Director of Legislative and Public Affairs	Deputy Executive Director Operations and Capital Delivery	Other Staff *	TOTAL
GENERAL GOVERNMENT																		
0100	Board of Directors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0200	Executive Administration and Support	300	-	-	-	-	1,705	-	-	-	-	1,735	-	-	-	1,675	17,755	**23,170**
0350	General Counsel	-	-	-	-	-	-	-	-	-	1,605	-	-	1,705	-	-	1,760	**5,070**
0400	Financial Management	-	-	-	-	-	-	-	1,476	-	-	-	-	-	-	-	18,779	**20,255**
0410	Procurement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,160	**7,160**
0450	Management Services	-	-	-	460	-	-	-	-	-	-	-	-	-	-	-	1,720	**2,180**
0470	Human Resources	-	-	-	720	-	-	-	-	-	-	-	-	-	-	-	1,786	**2,506**
0501	Intergovernmental -COG	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	**720**
0503	Legislation	-	-	-	-	-	-	-	-	-	-	-	-	-	882	-	3,168	**4,050**
0605	Publications and Outreach	-	-	-	-	-	-	-	-	-	-	-	-	-	934	-	3,287	**4,221**
0805	Building Operation	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	1,910	**2,410**
TOTAL GENERAL GOVERNMENT		**520**	-	-	**1,680**	-	**1,705**	-	**1,476**	-	**1,605**	**1,735**	-	**1,705**	**1,816**	**1,675**	**57,825**	**71,742**
PLANNING and REGIONAL																		
0101	Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	576	**576**
0110	Regional Planning	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	4,305	**4,805**
0203	Congestion Management	-	-	-	-	-	-	-	-	-	-	-	240	-	-	-	180	**420**
0206	Data Program Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,550	**2,550**
0404	Subregional Planning	-	-	-	-	-	-	-	-	-	-	-	670	-	-	-	4,265	**4,935**
0406	Traveler Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,234	**1,234**
0704	Freeway Patrol Service/State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,550	**2,550**
0941	Mtn./Desert Planning and Project Development	-	-	-	-	-	-	-	-	-	-	-	330	-	-	-	250	**580**
TOTAL PLANNING and REGIONAL		-	-	-	-	-	-	-	-	-	-	-	**1,740**	-	-	-	**15,910**	**17,650**
COUNCIL OF GOVERNMENTS																		
0511	Council of Governments	1,295	-	-	-	-	15	-	50	-	155	45	20	55	-	5	9,005	**10,645**
COUNCIL OF GOVERNMENTS		**1,295**	-	-	-	-	**15**	-	**50**	-	**155**	**45**	**20**	**55**	-	**5**	**9,005**	**10,645**
TRANSIT																		
0309	Transit Operator Support	-	-	-	-	-	-	-	-	80	-	-	-	-	-	-	2,200	**2,280**
0310	Transit Allocations/Pass Throughs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0312	General Transit	-	322	-	-	-	-	-	-	920	-	-	-	-	-	-	6,523	**7,765**
0313	Transit Right of Way Management	-	67	-	-	-	-	-	-	40	-	-	-	-	-	-	3,221	**3,328**
0314	Transit Operations	-	15	-	-	-	-	-	-	370	-	-	-	-	-	-	2,625	**3,010**
0315	Transit Capital	-	1,356	-	-	-	-	-	-	350	-	-	-	-	-	-	153	**1,859**
0383	Vanpool Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	**500**
TOTAL TRANSIT		-	**1,760**	-	-	-	-	-	-	**1,760**	-	-	-	-	-	-	**15,222**	**18,742**
PROJECT DELIVERY																		
0815	Measure I Program Management	-	-	-	-	-	-	1,836	-	-	-	-	-	-	-	-	16,183	**18,019**
0820	Freeway Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0821	Toll Project Development	-	-	656	-	-	-	-	-	-	-	-	-	-	-	-	656	**1,312**
0830	Interchange Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0840	Grade Separation Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0860	Arterial Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0870	Active Transportaion Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PROJECT DELIVERY		-	-	**656**	-	-	-	**1,836**	-	-	-	-	-	-	-	-	**16,839**	**19,331**
FUND ADMINISTRATION																		
0500	Fund Administration	-	-	-	-	1,760	-	-	-	-	-	-	-	-	-	-	12,320	**14,080**
0550	Allocations/Pass Throughs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUND ADMINISTRATION		-	-	-	-	**1,760**	-	-	-	-	-	-	-	-	-	-	**12,320**	**14,080**
EXPRESS LANES OPERATION																		
0750	Express Lanes Operations	-	-	1,200	-	-	-	-	250	-	-	-	-	-	-	-	5,612	**7,062**
TOTAL EXPRESS LANES OPERATION		-	-	**1,200**	-	-	-	-	**250**	-	-	-	-	-	-	-	**5,612**	**7,062**
FRINGE		315	320	304	400	320	360	244	344	320	320	340	420	320	264	400	22,685	**27,676**
GRAND TOTALS		**2,130**	**2,080**	**2,160**	**2,080**	**2,080**	**2,080**	**2,080**	**2,120**	**2,080**	**2,080**	**2,120**	**2,180**	**2,080**	**2,080**	**2,080**	**155,418**	**186,928**

*** OTHER STAFF comprised of (87) FULL-TIME PROFESSIONAL STAFF; (4) PART-TIME.**

Hourly Staff Utilization by Program

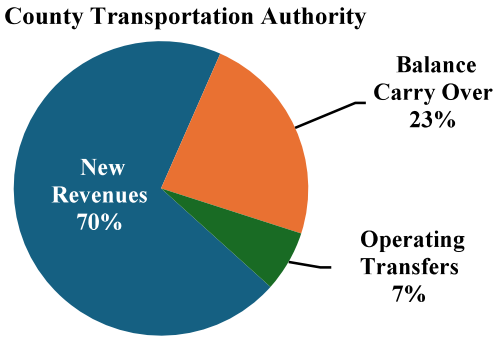
Fiscal Year 2026/2027 - 186,928 Hours

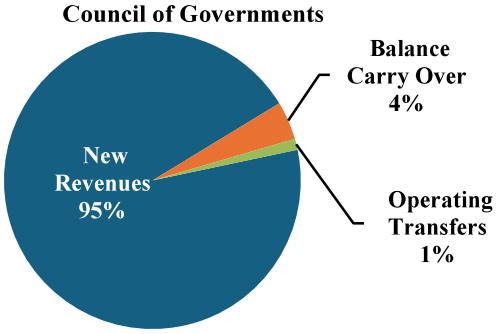


Budget Summary by Organization Type

	County Transportation Authority	Council of Governments	Total
Revenues			
Sales Tax-MSI	257,147,800	-	257,147,800
Sales Tax-LTF	151,551,534	-	151,551,534
Intergovernmental	632,531,649	7,860,942	640,392,591
Charges for Services	497,899	-	497,899
Special Assessments	-	1,529,549	1,529,549
Investment Earnings	21,991,626	54,287	22,045,913
Express Lanes Fees And Charges	21,400,000	-	21,400,000
Miscellaneous	2,576,020	-	2,576,020
Total New Revenues	1,087,696,528	9,444,778	1,097,141,306
Balance Carry Over from Prior Years	363,850,372	418,008	364,268,380
Total Revenues and Carry Over Prior Years	1,451,546,900	9,862,786	1,461,409,686
Expenditures			
General Government	15,794,535	-	15,794,535
Planning and Regional	23,841,525	-	23,841,525
Council of Governments	-	9,396,313	9,396,313
Transit	600,739,157	-	600,739,157
Project Delivery	623,556,276	-	623,556,276
Fund Administration	141,299,673	-	141,299,673
Debt Service	25,349,640	-	25,349,640
Express Lanes Operation	21,432,567	-	21,432,567
Total Expenditures	1,452,013,373	9,396,313	1,461,409,686
Other Financing Sources			
Transfers In	104,532,895	119,752	104,652,647
Transfers Out	(104,066,422)	(586,225)	(104,652,647)
Total Other Financing Sources	466,473	(466,473)	-
Total Expenditures and Other Financing Sources	1,451,546,900	9,862,786	1,461,409,686

Use of New Revenues vs. Use of Fund Balance

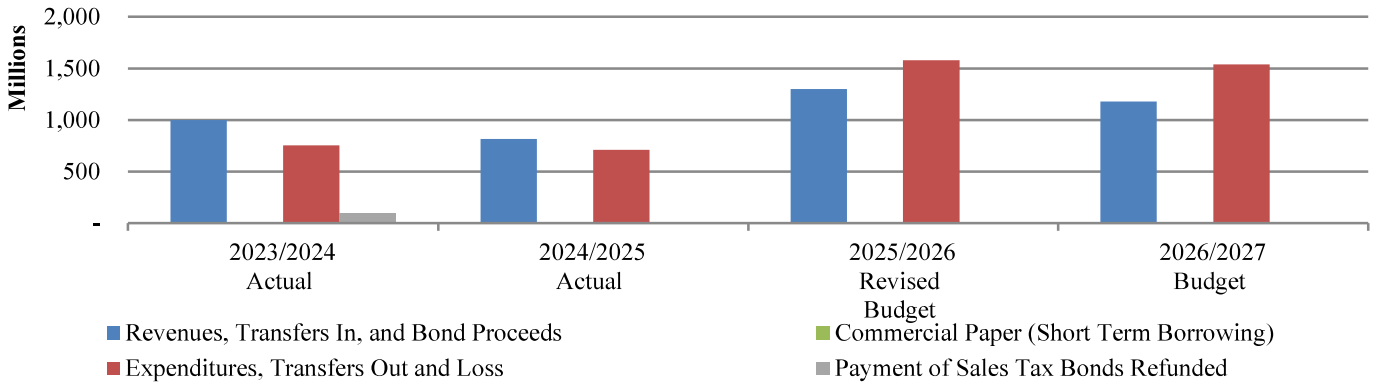




Note: 1. Per Generally Accepted Accounting Principles, Council of Governments (COG) is reported as a blended component unit of the San Bernardino County Transportation Authority (SBCTA), thus COG programs and activites are blended in the overall SBCTA budget. 2. Revenues budgeted in excess of appropriations in the COG will be used to fund COG activities in future years.

Budget Summary - All Governmental Funds

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Revenues				
Sales Tax-MSI	251,805,857	250,826,956	248,670,000	257,147,800
Sales Tax-LTF	148,432,754	150,047,310	149,920,792	151,551,534
Intergovernmental	226,624,207	248,448,635	561,337,818	640,392,591
Charges for Services	562,115	1,993,570	398,756	497,899
Special Assessments	404,291	991,873	1,500,000	1,529,549
Investment Earnings	51,001,006	61,161,449	25,601,499	22,045,913
Miscellaneous	1,239,709	13,559,509	1,766,953	2,576,020
Total Revenues	680,069,939	727,029,302	989,195,818	1,075,741,306
Expenditures				
General Government	25,897,066	11,734,771	16,305,689	15,794,535
Planning and Regional	8,819,611	13,845,835	19,927,103	23,841,525
Council of Governments	1,045,944	881,333	6,271,406	9,396,313
Transit	204,882,776	259,944,349	590,194,038	600,739,157
Project Delivery	243,776,664	245,182,273	681,016,014	622,830,276
Fund Administration	77,957,825	87,963,054	142,118,831	141,299,673
Debt Service	9,895,290	12,390,675	13,122,850	25,349,640
Total Expenditures	572,275,177	631,942,290	1,468,955,931	1,439,251,119
Other Financing Sources				
Transfers In	223,024,562	90,380,839	113,304,818	104,652,647
Transfers Out	(181,926,139)	(79,680,444)	(113,092,594)	(104,128,033)
Gain (Loss) on Land Held for Resale	-	(113,073)	-	-
Commercial Paper (Short Term Borrowing)	2,500,000	5,000,000	-	-
Sales Tax Revenue Bonds Issued	81,880,000	-	190,000,000	-
Sales Tax Revenue Bonds Premium	14,393,385	-	10,000,000	-
Payment of Sales Tax Bonds	(100,577,569)	-	-	-
Total Other Financing Sources	39,294,238	15,587,322	200,212,224	524,614
Revenues Over (Under) Expenditures	147,089,001	110,674,334	(279,547,889)	(362,985,199)



Note: Transfers In do not match Transfers Out as the transfers from the Enterprise Fund (not reflected in this table).

Budget Summary Changes in Fund Balances - Funding Sources

	Beginning Fund Balances	Revenues	Expenditures	Net Operating Transfers	Ending Fund Balances
General Fund					
MSI Administration	5,979,308	2,737,736	2,734,523	(2,000,000)	3,982,521
Local Transportation Fund - Admin	224,099	-	1,099,746	925,421	49,774
Local Transportation Fund - Planning	2,323,524	77,275	4,041,692	3,162,966	1,522,073
Local Transportation Fund-ART 3 Bicycle	-	-	-	-	-
Local Transportation Fund - Rail	-	-	42,246,088	42,596,088	350,000
State Transit Assistance Fund - Rail	-	-	20,349,736	19,349,736	(1,000,000)
State of Good Repair – SBCTA	-	-	1,000,000	1,000,000	-
Rail Assets	6,256,191	544,099	333,500	-	6,466,790
General Fund-Local/Other	122,803	-	-	-	122,803
Amtrak	(2,068)	24,000	24,000	-	(2,068)
County San Bernardino HDL	-	-	-	-	-
Congestion Management Program	21,007	-	-	-	21,007
Modeling Fees	46,077	-	11,636	-	34,441
Loan Admin Fee	35,718	-	-	-	35,718
EV Charging Stations Fund	28,470	116,899	138,109	-	7,260
Indirect Cost Fund	2,017,799	-	10,582,372	9,454,573	890,000
Total General Fund	17,052,928	3,500,009	82,561,402	74,488,784	12,480,319
Note: Ending Fund Balance not adjusted by Reserve of $890,000 for Capital Projects and Emergencies pg. 84.					
Federal Fund					
Surface Transportation Program	-	60,345,813	60,345,813	-	-
Congestion Mitigation and Air Quality	-	32,212,367	32,212,367	-	-
Transportation Enhancement Activities	-	-	-	-	-
Project National and Regional Significance	-	600,137	600,137	-	-
Federal Repurposed Earmarks	-	280,000	280,000	-	-
Demonstration High Priority Program	-	-	-	-	-
Interstate Maintenance Discretionary	-	-	-	-	-
Active Transportation Program - Federal	-	-	-	-	-
Highway Bridge Program	-	2,845,259	2,845,259	-	-
Highway Infrastructure Program	-	1,235,330	1,235,330	-	-
Federal One-time Awards	-	11,591,818	11,591,818	-	-
Environmental Protection Agency	-	21,350	21,350	-	-
Total Federal Highway Fund	-	109,132,074	109,132,074	-	-
Federal Transit Administration Fund					
Transportation Investment Generating Economic Recovery	-	-	-	-	-
Federal Transit Administration 5304	-	-	-	-	-
Federal Transit Administration 5307	-	5,000,000	5,000,000	-	-
Federal Transit Administration 5307-TE	-	-	-	-	-
Federal Transit Administration 5307-CMAQ	-	1,213,000	1,213,000	-	-
Federal Transit Administration 5309	-	20,397,013	20,397,013	-	-
Federal Transit Administration 5316	-	-	-	-	-
Federal Transit Administration 5339 Bus and Bus Facilities Formula Progra	-	15,966	15,966	-	-
Total Federal Transit Administration Fund	-	26,625,979	26,625,979	-	-
Federal Stimulus Fund					
ARRA FedHwy Infrastructure Invest Grants	-	-	-	-	-
Total Federal Stimulus Fund	-	-	-	-	-
State Fund					
Traffic Congestion Relief Program	-	-	-	-	-
Regional Improvement Program	-	45,391,508	45,391,508	-	-
Interregional Improvement Program	-	-	-	-	-
Longer Life Pavement	-	-	-	-	-
State Highway Operations & Protection Program	-	8,654,086	8,654,086	-	-
Planning, Programming and Monitoring	-	1,495,000	1,317,692	-	177,308
Transit and Intercity Rail Capital Program	-	12,458,139	12,458,139	-	-
Public Transportation Account Program	-	-	-	-	-
Transit and Intercity Rail Capital Program-SB125	10,289,542	188,414,616	180,329,485	-	18,374,673
Zero Emission Transit Capital Program-SB125	2,645,540	19,130,294	9,893,822	-	11,882,012
Total State Highway Fund	12,935,082	275,543,643	258,044,732	-	30,433,993
Proposition 1B Fund					
Corridor Mobility Improvement Account - P1B	-	-	-	-	-
Trade Corridor Improvement Fund - P1B	-	-	-	-	-
State Local Partnership Program - P1B	-	-	-	-	-
Public Trans Modern, Improvement & Service Enhance - P1B	-	-	-	-	-
Transit Sys Safety Sec Disaster Recovery - P1B	-	-	-	-	-
Local Bridge Seismic Retrofit Account-P1B	-	-	-	-	-
Public Utilities Commission	-	2,180,000	2,180,000	-	-
Traffic Light Synchronization Program - P1B	-	-	-	-	-
Total Propostion 1B Fund	-	2,180,000	2,180,000	-	-
Local Transportation Fund					
Local Transportation Fund - Pass-through	326,550,580	153,811,990	148,420,000	(49,297,773)	282,644,797
Total Local Transportation Fund	326,550,580	153,811,990	148,420,000	(49,297,773)	282,644,797
Note: Ending Fund Balance not adjusted by 10% Reserve of $15,155,153 for Local Transportation Fund - Pass-through pg. 84.					

Budget Summary Changes in Fund Balances - Funding Sources

	Beginning Fund Balances	Revenues	Expenditures	Net Operating Transfers	Ending Fund Balances
State Transit Assistance Fund					
State Transit Assistance Fund - Pass-through	148,894,828	25,151,756	14,433,000	(19,349,736)	140,263,848
State of Good Repair Fund (SGR) - Pass-through	3,192,263	4,809,484	6,078,000	(1,000,000)	923,747
Total State Transit Assistance Fund	152,087,091	29,961,240	20,511,000	(20,349,736)	141,187,595
Note: Ending Fund Balance not adjusted by 10% Reserve of $2,006,444 for State Transit Assistance Fund - Pass-through pg. 84.					
Senate Bill 1 Fund					
Local Partnership Program-Formula-SB1	-	8,436,600	8,436,600	-	-
Freeway Service Patrol (SAFE)-SB1	-	2,263,579	2,263,579	-	-
Sustainable Communities Grants-SB1	-	500,000	500,000	-	-
Trade Corridor Enhancement Program	-	114,828,722	114,828,722	-	-
Solutions for Congested Corridors Program-SB1	-	22,556,372	22,556,372	-	-
Local Partnership Program-Competitive-SB1	-	-	-	-	-
Total Senate Bill 1 Fund	-	148,585,273	148,585,273	-	-
Measure I 1990-2010 Fund					
MSI 1990-Valley Fund-Major Projects	1,659,554	52,207	100,000	-	1,611,761
MSI 1990-Valley Fund-TMEE	2,473,219	73,700	-	-	2,546,919
Total Measure I 1990-2010 Fund	4,132,773	125,907	100,000	-	4,158,680
Measure I 2010-2040 Fund					
MSI Valley Fund-Freeway Projects	246,804,796	66,585,514	177,422,096	(6,719,205)	129,249,009
MSI Valley Fund-Fwy Interchange	21,329,526	23,740,755	23,285,389	(10,572,913)	11,211,979
MSI Valley Fund-Major Streets:					
Grade Separations	18,146,033	7,491,212	66,045	(4,310,201)	21,260,999
Arterials	222,951,342	33,630,359	28,342,168	(30,958)	228,208,575
MSI Valley Fund-Local Street	-	41,983,800	41,983,800	-	-
MSI Valley Fund-Metrolink/Rail Service	34,421,919	17,730,610	26,568,275	(1,617,281)	23,966,973
MSI Valley Fund-Express Bus/Rapid Trans	40,929,883	10,590,093	32,389,658	(343,907)	18,786,411
MSI Valley Fund-Senior and Disabled	25,732,283	17,560,846	34,406,097	-	8,887,032
MSI Valley Fund-Traffic Management System	28,284,123	4,319,520	8,678,437	-	23,925,206
MSI Victor Valley Fund-Major Local Hwy	31,156,481	7,294,497	17,181,500	(1,816,272)	19,453,206
MSI Victor Valley Fund-Local Street	-	16,857,000	16,857,000	-	-
MSI Victor Valley Fund-Senior and Disabled	-	1,509,600	1,509,600	-	-
MSI Victor Valley Fund-Traffic Management System	3,210,554	596,663	1,038,013	-	2,769,204
MSI North Desert Fund-Major Local Hwy	11,789,319	1,469,251	7,249,890	(35,753)	5,972,927
MSI North Desert Fund-Local Street	-	3,106,200	3,106,200	-	-
MSI North Desert Fund-Senior and Disabled	-	228,400	228,400	-	-
MSI North Desert Fund-Traffic Management System	1,747,686	143,050	8,061	-	1,882,675
MSI Colorado River Fund-Major Local Hwy	351,762	103,649	167,100	(21,887)	266,424
MSI Colorado River Fund-Local Street	-	254,700	254,700	-	-
MSI Colorado River Fund-Senior and Disabled	-	18,700	18,700	-	-
MSI Colorado River Fund-Traffic Management System	103,462	10,548	1,530	-	112,480
MSI Morongo Basin Fund-Major Local Hwy	5,729,055	855,795	3,159,528	(86,678)	3,338,644
MSI Morongo Basin Fund-Local Street	-	1,874,600	1,874,600	-	-
MSI Morongo Basin Fund-Senior and Disabled	-	137,800	137,800	-	-
MSI Morongo Basin Fund-Traffic Management System	778,775	77,979	606,061	-	250,693
MSI Mountain Fund-Major Local Highway	5,891,407	1,301,790	3,568,910	(9,087)	3,615,200
MSI Mountain Fund-Local Street	-	3,078,800	3,078,800	-	-
MSI Mountain Fund-Senior and Disabled	-	226,400	226,400	-	-
MSI Mountain Fund-Traffic Management System	566,344	107,025	11,180	-	662,189
MSI Cajon Pass Fund	36,812,492	8,332,220	6,096,847	(3,413,314)	35,634,551
Total Measure I 2010-2040 Fund	736,737,242	271,217,376	439,522,785	(28,977,456)	539,454,377
Note: Ending Fund Balance not adjusted by 20% Reserve of $32,097,700 for Measure I Funds pg. 84.					
Debt Service Fund					
Sales Tax Revenue Bonds 2022A Fund	2,389,600	-	5,625,600	5,625,600	2,389,600
Sales Tax Revenue Bonds 2023A Fund	2,368,476	-	6,766,750	6,766,750	2,368,476
Sales Tax Revenue Bonds 2026A Fund	-	-	12,957,290	12,957,290	-
Total Debt Service Fund	4,758,076	-	25,349,640	25,349,640	4,758,076
Capital Projects Fund					
Local Projects Fund	-	22,938,095	22,938,095	-	-
Transit Center Project Fund	-	-	-	-	-
SB Passenger Rail Project Fund	-	-	-	-	-
Redlands Passenger Rail Project Fund	210,835	44,097	-	-	254,932
SG Subdivision Line Project Fund	-	-	-	-	-
Victorville Project Fund	8,001,790	239,913	-	-	8,241,703
Victor Valley Project Fund	25,175,861	750,222	23,000,000	-	2,926,083
Commercial Paper (Short Term Borrowing)	-	-	-	-	-
Valley Project Fund	2,737,555	488,979	2,034,700	-	1,191,834
CALTRANS Local Reimbursement	-	-	-	-	-
Sales Tax Revenue Bond Refinancing	-	-	-	-	-
Valley Freeway Projects Bond Fund	57,874,000	-	57,874,000	-	-
Valley Fwy Interchange Bond Fund	63,958,874	-	43,958,874	-	20,000,000
Valley Major Street Bond Fund	-	-	-	-	-
Valley Metrolink/Rail Bond Fund	-	-	-	-	-
Victor Valley Major Local Hwy Bond Fund	-	-	-	-	-
North Desert Major Local Hwy Bond Fund	-	-	-	-	-

Budget Summary Changes in Fund Balances - Funding Sources

	Beginning Fund Balances	Revenues	Expenditures	Net Operating Transfers	Ending Fund Balances
Colorado River Major Local Hwy Bond Fund	-	-	-	-	-
Morongo Basin Major Local Hwy Bond Fund	-	-	-	-	-
Mountain Major Local Highway Fund	-	-	-	-	-
Cajon Pass Bond Fund	1,813	-	-	-	1,813
Total Capital Projects Fund	157,960,728	24,461,306	149,805,669	-	32,616,365
Nonmajor Governmental Fund					
Federal Railway Administration	-	5,006,100	5,006,100	-	-
Overall Work Program	-	-	-	-	-
ARRA FED DOE Clean Cities FY09	-	-	-	-	-
Low Carbon Transit Operations Program	270,494	3,631,768	720,000	-	3,182,262
Low Carbon Transportation Fund	-	-	-	-	-
Affordable Housing & Sustainable Communities Program	-	4,037,638	4,037,638	-	-
Climate Adaptation Planning	-	500,000	500,000	-	-
State CEC AB118 ARFVT Program	-	-	-	-	-
State of California Wildlife Conservation	-	-	-	-	-
State of California Department Parks & Recreation	-	-	-	-	-
Active Transportation Program - State	-	175,000	175,000	-	-
State One-time Awards	-	309,180	309,180	-	-
SAFE-Vehicle Registration Fees	1,177,125	1,842,685	2,624,334	(222,372)	173,104
SAFE Reimbursement	193,791	5,360	-	-	199,151
Freeway Service Patrol	-	1,599,000	1,599,000	-	-
SCAQMD/Mobile Source Review Committee	-	4,045,000	4,045,000	-	-
Electric Vehicle Charging Stations	-	-	-	-	-
General Assessment Dues	470,845	1,546,086	1,620,376	(396,555)	-
Property Assessed Clean Energy Fund	1,237,532	37,024	102,795	(33,446)	1,138,315
Greenhouse Gas Fund	24,379	726	-	-	25,105
Council of Governments Fund	-	7,860,942	7,673,142	(36,472)	151,328
Total Nonmajor Governmental Fund	3,374,166	30,596,509	28,412,565	(688,845)	4,869,265
Express Lanes Operations Fund					
Interstate 10 Express Lanes	(8,565,538)	21,400,000	19,352,567	(524,614)	(7,042,719)
Interstate 15 Express Lanes	(7,160,563)	-	2,806,000	-	(9,966,563)
Total Enterprise Fund	(15,726,101)	21,400,000	22,158,567	(524,614)	(17,009,282)
Total Changes in Fund Balance	1,399,862,565	1,097,141,306	1,461,409,686	-	1,035,594,185

Note: Enterprise Fund ending fund balance is negative due to transfer out to Freeway Measure I fund from loan proceeds of draw down from US Department of Transportation (USDOT) under the Transportation Infrastructure Finance and Innovation Act (TIFIA) for construction phase of the Interstate 10 Corridor Contract 1 Project and borrowing from Measure I Freeway Funds for Interstate 15 Corridor Contract 1 Project.

Note: Ending Fund Balance not adjusted by Reserve for Measure I Backstop and Cash Supplement pg. 84.

ZEMU Launch: Passengers make their way along the platform as the Zero-Emission Multiple Unit (ZEMU) train arrives for its debut service.

Explanation for Fund Balances Changes Over 10%

	Beginning Fund Balances	Revenues	Expenditures	Operating Transfers	Ending Fund Balances	Difference Between Beginning and Ending	Percent of Change	Explanation for change in Fund Balance over 10%
General Fund								
MSI Administration	5,979,308	2,737,736	2,734,523	(2,000,000)	3,982,521	(1,996,787)	-33.39%	Transfers out for the indirect fund reducing fund balance.
Local Transportation Fund - Admin	224,099	-	1,099,746	925,421	49,774	(174,325)	-77.79%	Estimated appropriations and transfers out exceed revenues for local transportation administration activities; thus a decrease in fund balance. Budgeted expenditures are recorded in the General Government, Regional and Subregional Planning, Transit, and Fund Administration Programs.
Local Transportation Fund - Planning	2,323,524	77,275	4,041,692	3,162,966	1,522,073	(801,451)	-34.49%	Estimated appropriations and transfers out exceed revenues for local transportation planning activities; thus a decrease in fund balance. Budgeted expenditures are recorded in the General Government, Regional and Subregional Planning, Transit, and Fund Administration Programs.
Modeling Fees	46,077	-	11,636	-	34,441	(11,636)	-25.25%	No revenues, use of fund balance is budgeted.
EV Charging Stations Fund	28,470	116,899	138,109	-	7,260	(21,210)	-74.50%	Expenditures exceed revenues and excess will be covered by fund balance.
Indirect Cost Fund	2,017,799	-	10,582,372	9,454,573	890,000	(1,127,799)	-55.89%	Appropriations exceed transfers in. Based on Policy No. 20600, a maximum of 3% may be allocated from new Measure I sales tax to cover indirect costs. Use of fund balance is budgeted.
Local Transportation Fund								
Local Transportation Fund - Pass-through	326,550,580	153,811,990	148,420,000	(49,297,773)	282,644,797	(43,905,783)	-13.45%	Appropriations and transfers out for transit projects are funded with new revenue and fund balance. The idle cash earns interest until expenditures are incurred. Use of fund balance is budgeted.
State Transit Assistance Fund								
State of Good Repair Fund - Pass-through	3,192,263	4,809,484	6,078,000	(1,000,000)	923,747	(2,268,516)	-71.06%	Appropriations for transit projects are funded with new revenue and fund balance. The idle cash earns interest until expenditures are incurred. Use of fund balance is budgeted.
Senate Bill 125 Fund								
Transit and Intercity Rail Capital Program	10,289,542	188,414,616	180,329,485	-	18,374,673	8,085,131	78.58%	Revenues exceed appropriations, thus fund balance is increased and will be budgeted in future years.
Zero Emission Transit Capital Program	2,645,540	19,130,294	9,893,822	-	11,882,012	9,236,472	349.13%	Revenues exceed appropriations, thus fund balance is increased and will be budgeted in future years.
Measure I 2010-2040 Fund								
MSI Valley Fund-Freeway Projects	246,804,796	66,585,514	177,422,096	(6,719,205)	129,249,009	(117,555,787)	-47.63%	Appropriations including transfers out for freeway projects exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Valley Fund-Freeway Interchange	21,329,526	23,740,755	23,285,389	(10,572,913)	11,211,979	(10,117,547)	-47.43%	Appropriations including transfers out for interchange projects exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Valley Fund-Major Streets: Grade Separations	18,146,033	7,491,212	66,045	(4,310,201)	21,260,999	3,114,966	17.17%	Estimated revenues exceed appropriations for Grade Separation Projects as there are no active major projects budgeted; thus fund balance is increased.
MSI Valley Fund-Metrolink/Rail Service	34,421,919	17,730,610	26,568,275	(1,617,281)	23,966,973	(10,454,946)	-30.37%	Appropriations including transfers out for transit projects exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Valley Fund-Express Bus/Rapid Trans	40,929,883	10,590,093	32,389,658	(343,907)	18,786,411	(22,143,472)	-54.10%	Appropriations including transfers out for transit projects exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Valley Fund-Senior and Disabled	25,732,283	17,560,846	34,406,097	-	8,887,032	(16,845,251)	-65.46%	Appropriations including transfers out for transit projects exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Valley Fund-Traffic Management System	28,284,123	4,319,520	8,678,437	-	23,925,206	(4,358,917)	-15.41%	Appropriations including transfers out for traffic management exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Victor Valley Fund-Major Local Hwy	31,156,481	7,294,497	17,181,500	(1,816,272)	19,453,206	(11,703,275)	-37.56%	Appropriations including transfers out for major local highway in the Victor Valley Project area exceed estimated revenues; thus reduce fund balance. Use of fund balance is budgeted.
MSI Victor Valley Fund-Traffic Management System	3,210,554	596,663	1,038,013	-	2,769,204	(441,350)	-13.75%	Appropriations including transfers out for traffic management in the Victor Valley area exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI North Desert Fund-Major Local Hwy	11,789,319	1,469,251	7,249,890	(35,753)	5,972,927	(5,816,392)	-49.34%	Appropriations including transfers out for major local highway in the North Desert Project area exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Colorado River Fund-Major Local Hwy	351,762	103,649	167,100	(21,887)	266,424	(85,338)	-24.26%	Appropriations including transfers out for major local highway in the Colorado River Project area exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Morongo Basin Fund-Major Local Hwy	5,729,055	855,795	3,159,528	(86,678)	3,338,644	(2,390,411)	-41.72%	Appropriations including transfers out for major local highway in the Morongo Basin Project area exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.

Explanation for Fund Balances Changes Over 10%

	Beginning Fund Balances	Revenues	Expenditures	Operating Transfers	Ending Fund Balances	Difference Between Beginning and Ending	Percent of Change	Explanation for change in Fund Balance over 10%
MSI Morongo Basin Fund-Traffic Management System	778,775	77,979	606,061	-	250,693	(528,082)	-67.81%	Appropriations including transfers out for traffic management in the Morongo Basin area exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Mountain Fund-Major Local Highway	5,891,407	1,301,790	3,568,910	(9,087)	3,615,200	(2,276,207)	-38.64%	Appropriations including transfers out exceed estimated revenues for major local highway projects in the Mountain Project area; thus fund balance is reduced. Use of fund balance is budgeted.
MSI Mountain Fund-Traffic Management System	566,344	107,025	11,180	-	662,189	95,845	16.92%	Estimated revenues exceed appropriations for traffic management in the Mountain Project area as there are no active major projects budgeted; thus fund balance is increased.
Capital Projects Fund								
Redlands Passenger Rail Project Fund	210,835	44,097	-	-	254,932	44,097	20.92%	Appropriations are not budgeted; idle cash earns interest until expenditures are incurred. An increase of fund balance is budgeted.
Victor Valley Project Fund	25,175,861	750,222	23,000,000	-	2,926,083	(22,249,778)	-88.38%	Appropriations exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
Valley Project Fund	2,737,555	488,979	2,034,700	-	1,191,834	(1,545,721)	-56.46%	Appropriations exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
Valley Freeway Projects Bond Fund	57,874,000	-	57,874,000	-	-	(57,874,000)	-100.00%	Appropriations for the use of bond funds exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
Valley Fwy Interchange Bond Fund	63,958,874	-	43,958,874	-	20,000,000	(43,958,874)	-68.73%	Appropriations for the use of bond funds exceed estimated revenues; thus fund balance is reduced. Use of fund balance is budgeted.
Nonmajor Governmental Fund								
Low Carbon Transit Operations Program	270,494	3,631,768	720,000	-	3,182,262	2,911,768	1076.46%	Estimated revenues exceed appropriations for the Low Carbon Operations Program; thus fund balance is increased.
SAFE-Vehicle Registration Fees	1,177,125	1,842,685	2,624,334	(222,372)	173,104	(1,004,021)	-85.29%	Appropriations including transfers exceed estimated revenues for SAFE activities. Use of fund balance is budgeted.
General Assessment Dues	470,845	1,546,086	1,620,376	(396,555)	-	(470,845)	-100.00%	Estimated revenues exceed appropriations for General Assessment Dues; thus fund balance is increased.
Express Lanes Operations Fund								
Interstate 10 Express Lanes	(8,565,538)	21,400,000	19,352,567	(524,614)	(7,042,719)	1,522,819	-17.78%	Revenues exceed appropriations and transfers as operations continue. Fund balance will continue to increase.
Interstate 15 Express Lanes	(7,160,563)	-	2,806,000	-	(9,966,563)	(2,806,000)	39.19%	No estimated revenues for the I-15 Express Lanes since operations have not commenced. The operating transfer is to Measure I-Freeway fund to fund the construction phase of the I-15 Corridor Contract 1 project for a loan to the Measure I fund to cover construction costs in Riverside County that will be recorded as a liability and paid off from toll revenues.

Explanation for Operating Transfers

	Transfers In	Transfers Out	Net Operating Transfers	Explanation for Operating Transfers
General Fund				
Operating Tsfr from LTF Fund	49,297,773	-		Transfer in to Local Transportation Fund (LTF) Admin, LTF Planning, LTF Bicycle/Pedestrian, LTF Rail from LTF - Pass-through Fund to support transit administrative activities and capital projects, and fund Indirect expenses.
Operating Tsfr from and to Measure I Fund	3,627,816	(81,173)		Transfer in to the Indirect Cost Fund from the Measure I Fund to fund indirect expenditures. Transfer out to Measure I fund for prior year reimbursement of indirect expenditures.
Operating Tsfr from Proprietary Fund	524,614	-		Transfer in to the Indirect Cost Fund from the Enterprise Fund to fund indirect expenditures.
Operating Tsfr from and to Special Revenue Func	688,845	(119,752)		Transfer in to the Indirect Cost Fund from SAFE and Council of Governments to fund indirect expenditures.
Operating Tsfr from STA Fund	20,349,736	-		Transfer in to STA Rail from STA - Pass-through Fund to support transit capital projects.
Operating Tsfr from and to General Fund	4,613,298	(4,613,298)		Transfer in to the Indirect Cost Fund that are also transfers out from Measure I administration, LTF administration, and LTF planning fund.
General Fund Total	79,102,082	(4,814,223)	74,287,859	
Local Transportation Fund				
Operating Tsfr to General Fund	-	(49,297,773)		Transfer out from LTF - Pass-through Fund to LTF - Admin, LTF - Planning, LTF Bicycle/Pedestrian, LTF - Rail to fund the Transit activities and projects and the Indirect Cost Fund.
Local Transportation Fund Total	-	(49,297,773)	(49,297,773)	
State Transit Assistance Fund				
Operating Tsfr to General Fund	-	(20,349,736)		Transfer out from STA Fund to the General Fund to fund rail administrative activities, capital projects, and the Arrow Maintenance Facility improvements funded with SGR SB1.
State Transit Assistance Fund Total	-	(20,349,736)	(20,349,736)	
Measure I 2010-2040 Fund				
Operating Tsfr to Debt Service Fund	-	(25,349,640)		Transfer out from Measure I to Debt Service Fund to pay for debt service obligations.
Operating Tsfr from and to General Fund	81,173	(3,627,816)		Transfer out from Measure I to fund Indirect expenditures. Transfer in from the General Fund for prior year reimbursement of Indirect expenditures.
Measure I 2010-2040 Fund Total	81,173	(28,977,456)	(28,896,283)	
Debt Service Fund				
Operating Tsfr from Measure I Fund	25,349,640	-		Transfer in to the Debt Service Fund from the Measure I Fund to pay for debt service obligations.
Debt Service Fund Total	25,349,640	-	25,349,640	
Nonmajor Governmental Funds				
Operating Tsfr from and to General Fund	119,752	(688,845)		Transfers out from SAFE Vehicle Registration Fee and Council of Governments funds to the General Fund to fund Indirect expenditures.
Nonmajor Governmental Funds Total	119,752	(688,845)	(569,093)	
Express Lanes Operations Funds				
Operating Tsfr to General Fund	-	(524,614)		Transfers out from Enterprise Fund to fund Indirect expenditures.
Express Lanes Operations Funds Total	-	(524,614)	(524,614)	
Operating Transfer Totals	104,652,647	(104,652,647)	-	

Budget Summary by Fund Type

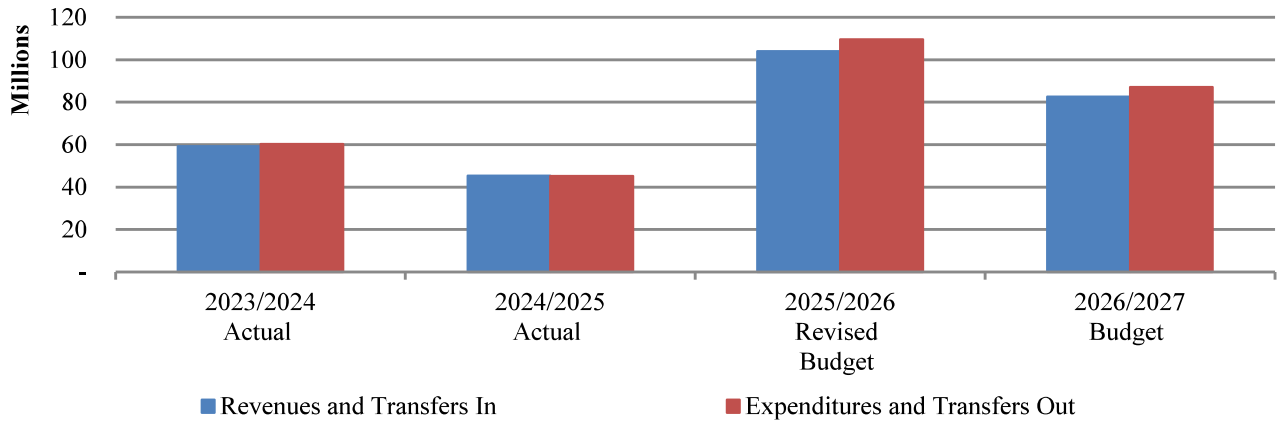
	General Fund	Special Revenue Fund	Capital Projects Fund	Nonmajor Governmental Fund	Debt Service Fund	Express Lanes Operations Fund	Total
Revenues							
Sales Tax-MSI	2,571,500	254,576,300	-	-	-	-	257,147,800
Sales Tax-LTF	-	151,551,534	-	-	-	-	151,551,534
Intergovernmental	-	595,973,766	20,769,477	23,649,348	-	-	640,392,591
Charges for Services	497,899	-	-	-	-	-	497,899
Special Assessments	-	-	-	1,529,549	-	-	1,529,549
Investment Earnings	430,610	20,397,162	1,115,809	102,332	-	-	22,045,913
Express Lanes Fees and Charges	-	-	-	-	-	21,400,000	21,400,000
Miscellaneous	-	-	2,576,020	-	-	-	2,576,020
Total Revenues	3,500,009	1,022,498,762	24,461,306	25,281,229	-	21,400,000	1,097,141,306
Expenditures							
General Government	14,790,381	816,194	73,100	114,860	-	-	15,794,535
Planning and Regional	1,829,316	13,683,589	3,545,146	4,783,474	-	-	23,841,525
Council of Governments	-	-	-	9,396,313	-	-	9,396,313
Transit	65,331,742	525,249,411	3,755,366	6,402,638	-	-	600,739,157
Project Delivery	-	503,032,919	117,397,357	2,400,000	-	726,000	623,556,276
Fund Administration	609,963	115,655,010	25,034,700	-	-	-	141,299,673
Debt Service	-	-	-	-	25,349,640	-	25,349,640
Express Lanes Operation	-	-	-	-	-	21,432,567	21,432,567
Total Expenditures	82,561,402	1,158,437,123	149,805,669	23,097,285	25,349,640	22,158,567	1,461,409,686
Other Financing Sources							
Transfers In	79,102,082	81,173	-	119,752	25,349,640	-	104,652,647
Transfers Out	(4,613,298)	(98,706,138)	-	(808,597)	-	(524,614)	(104,652,647)
Total Other Financing Sources	74,488,784	(98,624,965)	-	(688,845)	25,349,640	(524,614)	-
Revenues Over (Under) Expenditures	(4,572,609)	(234,563,326)	(125,344,363)	1,495,099	-	(1,283,181)	(364,268,380)

Note: (1) Expenditures exceed revenues in Special Revenue Fund mainly from use of fund balance in Measure I 2010-2040 Fund, Measure I 1990-2010 Fund and Local Transportation Fund.

(2) Express Lanes Operations Fund expenditure exceed revenue due to transfer of loan from Measure I - Freeway Fund to cover costs on the Interstate 15 Corridor Contract 1 Project to be repaid from Express Lanes Revenues.

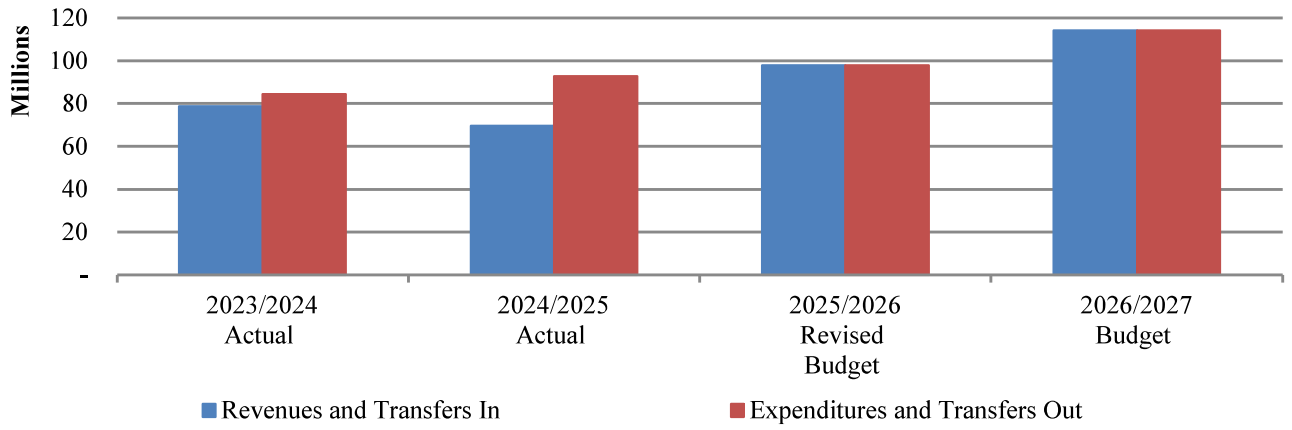
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
General Fund				
Revenues				
Sales Tax-MSI	2,518,059	2,508,270	2,486,700	2,571,500
Charges for Services	562,115	1,993,570	398,756	497,899
Investment Earnings	679,529	802,569	459,032	430,610
Miscellaneous	75,416	2,148	244	-
Total Revenues	3,835,119	5,306,557	3,344,732	3,500,009
Expenditures				
General Government	16,283,397	10,967,965	15,010,916	14,790,381
Planning and Regional	1,123,117	796,525	1,433,461	1,829,316
Transit	37,790,495	30,010,634	88,034,753	65,331,742
Project Delivery	51,771	333,389	100,000	-
Fund Administration	520,459	383,808	456,604	609,963
Total Expenditures	55,769,240	42,492,321	105,035,734	82,561,402
Other Financing Sources				
Transfers In	55,393,992	40,014,458	100,683,308	79,102,082
Transfers Out	(4,491,438)	(2,747,224)	(4,578,560)	(4,613,298)
Total Other Financing Sources	50,902,554	37,267,234	96,104,748	74,488,784
Revenues Over (Under) Expenditures	(1,031,567)	81,471	(5,586,254)	(4,572,609)



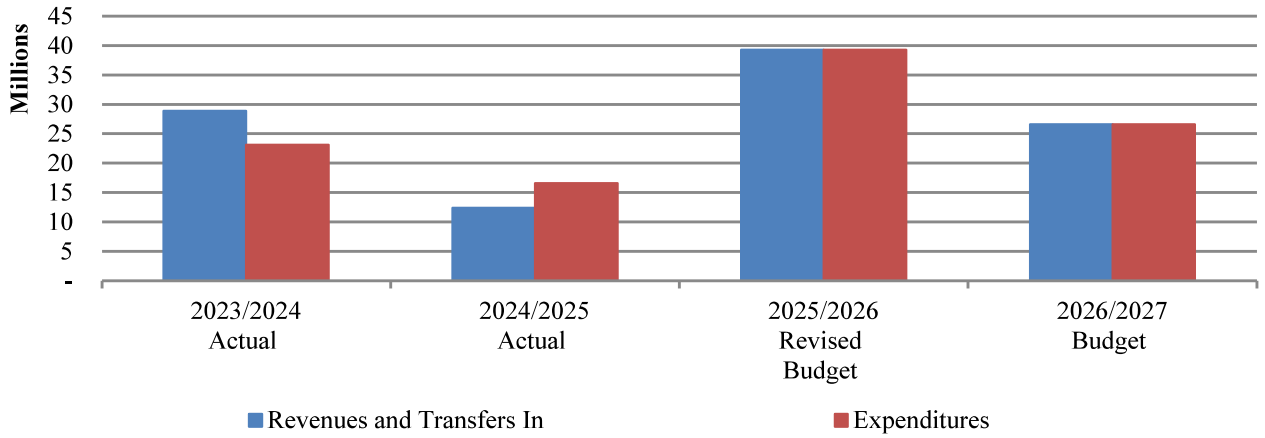
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Federal Fund				
Revenues				
Intergovernmental	70,963,258	69,306,145	97,854,668	114,138,174
Investment Earnings	144,870	37,715	-	-
Total Revenues	71,108,128	69,343,860	97,854,668	114,138,174
Expenditures				
Planning and Regional	429,148	391,084	374,133	2,021,350
Transit	911,455	1,331,920	7,977,732	7,768,467
Project Delivery	78,728,034	85,148,309	89,502,803	104,348,357
Total Expenditures	80,068,636	86,871,314	97,854,668	114,138,174
Other Financing Sources				
Transfers In	7,513,159	282,515	-	-
Transfers Out	(4,320,454)	(5,839,542)	-	-
Total Other Financing Sources	3,192,704	(5,557,027)	-	-
Revenues Over (Under) Expenditures	(5,767,804)	(23,084,480)	-	-



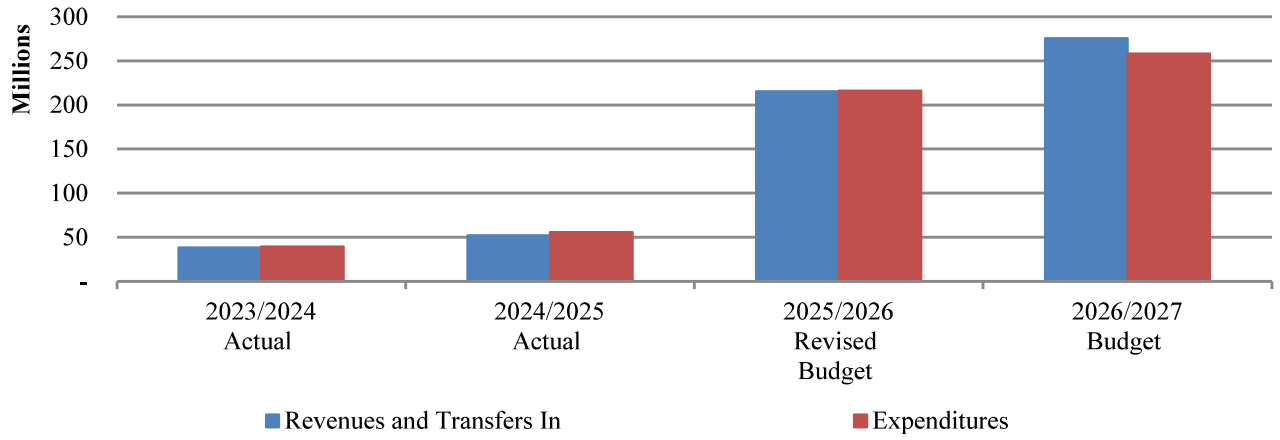
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Federal Transit Administration Fund				
Revenues				
Intergovernmental	28,908,943	12,195,860	39,265,295	26,625,979
Total Revenues	28,908,943	12,195,860	39,265,295	26,625,979
Expenditures				
Transit	23,143,516	16,587,131	39,265,295	26,625,979
Total Expenditures	23,143,516	16,587,131	39,265,295	26,625,979
Other Financing Sources				
Transfers In	-	200,000	-	-
Total Other Financing Sources	-	200,000	-	-
Revenues Over (Under) Expenditures	(6,799,099)	(4,191,271)	-	-



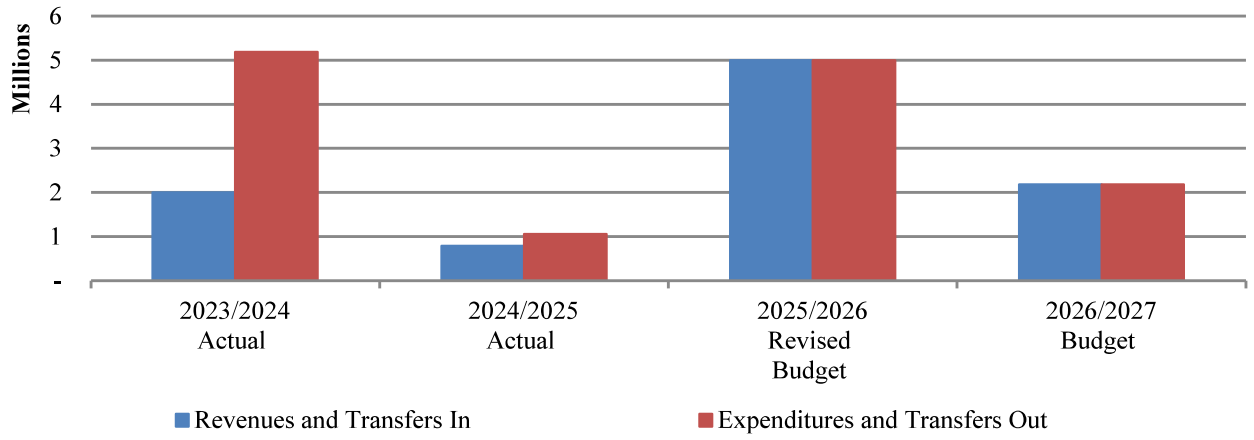
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
State Fund				
Revenues				
Intergovernmental	38,224,890	49,026,101	214,623,280	275,376,828
Investment Earnings	-	241,059	799,730	475,995
Total Revenues	38,224,890	49,267,160	215,423,010	275,852,823
Expenditures				
State Government	-	2,570	11,854	12,191
Planning and Regional	203,338	877,411	741,593	671,882
Transit	5,892,558	32,949,072	182,090,445	202,646,070
Project Delivery	32,667,123	21,196,396	32,317,068	54,045,594
Fund Administration	864,662	869,949	1,129,961	978,175
Total Expenditures	39,627,681	55,895,398	216,290,921	258,353,912
Other Financing Sources				
Transfers In	-	2,812,299	-	-
Total Other Financing Sources	-	2,812,299	-	-
Revenues Over (Under) Expenditures	(1,402,790)	(3,815,938)	(867,911)	17,498,911



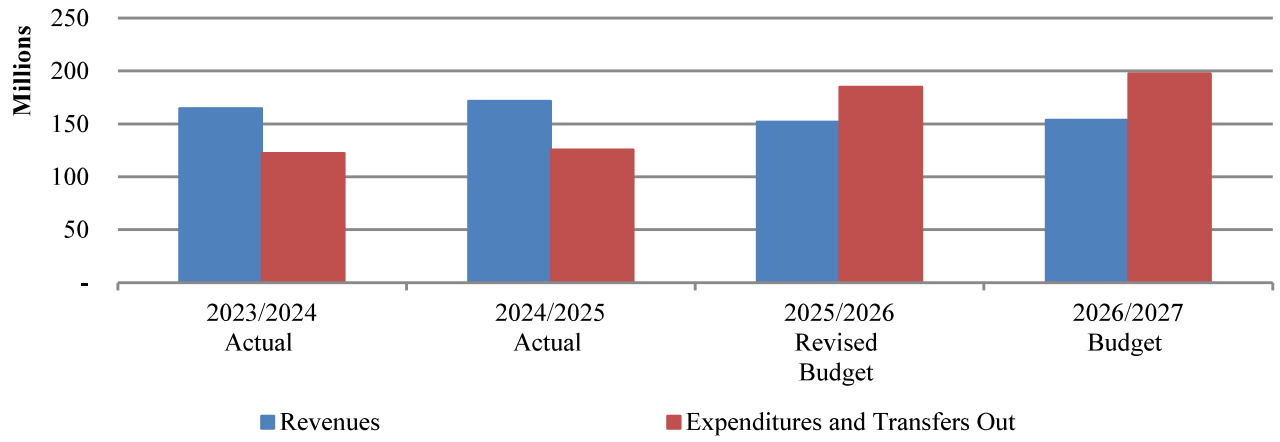
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Proposition 1B Fund				
Revenues				
Intergovernmental	1,999,477	788,107	5,000,000	2,180,000
Total Revenues	1,999,477	788,107	5,000,000	2,180,000
Expenditures				
Project Delivery	5,185,685	1,054,570	5,000,000	2,180,000
Total Expenditures	5,185,685	1,054,570	5,000,000	2,180,000
Other Financing Sources				
Transfers In	-	3,362	-	-
Transfers Out	-	(3,362)	-	-
Total Other Financing Sources	-	-	-	-
Revenues Over (Under) Expenditures	(3,186,208)	(266,462)	-	-



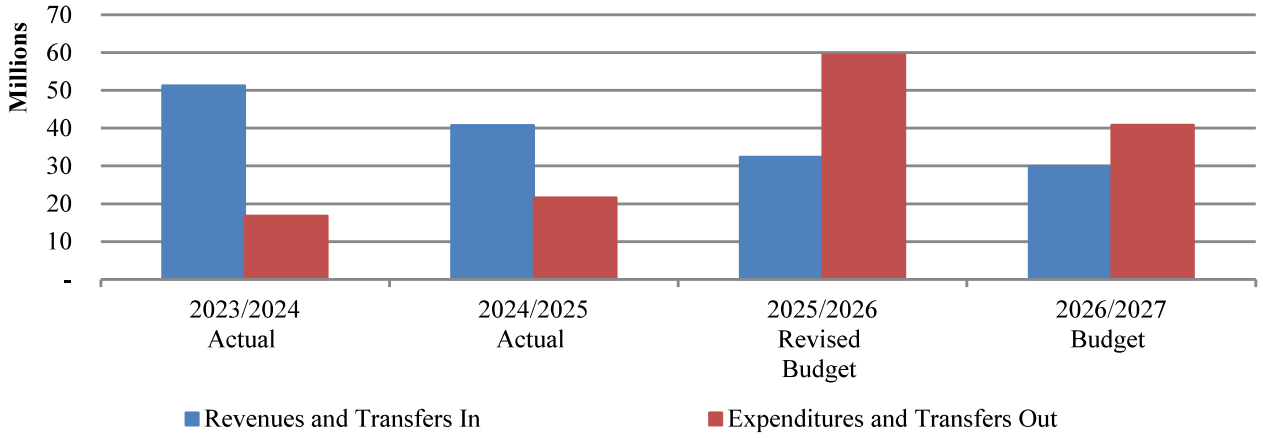
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Local Transportation Fund				
Revenues				
Sales Tax-LTF	148,432,754	150,047,310	149,920,792	151,551,534
Investment Earnings	16,247,226	21,532,356	2,260,456	2,260,456
Total Revenues	164,679,980	171,579,666	152,181,248	153,811,990
Expenditures				
Transit	84,398,742	93,860,803	122,940,000	148,420,000
Total Expenditures	84,398,742	93,860,803	122,940,000	148,420,000
Other Financing Sources				
Transfers Out	(38,045,920)	(31,997,833)	(62,047,236)	(49,297,773)
Total Other Financing Sources	(38,045,920)	(31,997,833)	(62,047,236)	(49,297,773)
Revenues Over (Under) Expenditures	42,235,319	45,721,030	(32,805,988)	(43,905,783)



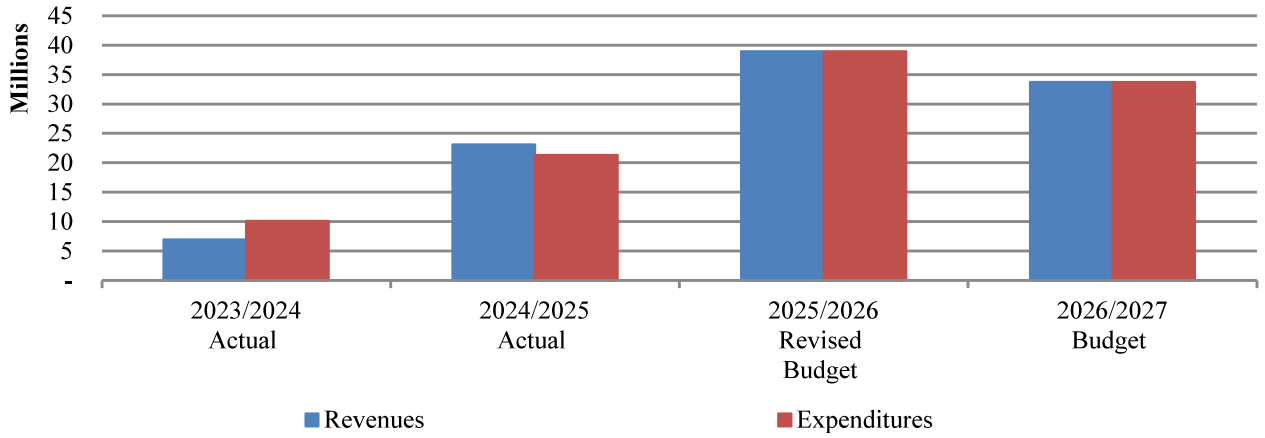
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
State Transit Assistance Fund				
Revenues				
Intergovernmental	44,995,756	31,565,234	31,528,490	29,067,512
Investment Earnings	6,335,177	8,677,324	893,728	893,728
Total Revenues	51,330,933	40,242,558	32,422,218	29,961,240
Expenditures				
Transit	7,498,304	21,615,792	29,960,670	20,511,000
Total Expenditures	7,498,304	21,615,792	29,960,670	20,511,000
Other Financing Sources				
Transfers In	-	532,551	-	-
Transfers Out	(9,337,990)	-	(29,486,621)	(20,349,736)
Total Other Financing Sources	(9,337,990)	532,551	(29,486,621)	(20,349,736)
Revenues Over (Under) Expenditures	34,494,639	19,159,317	(27,025,073)	(10,899,496)



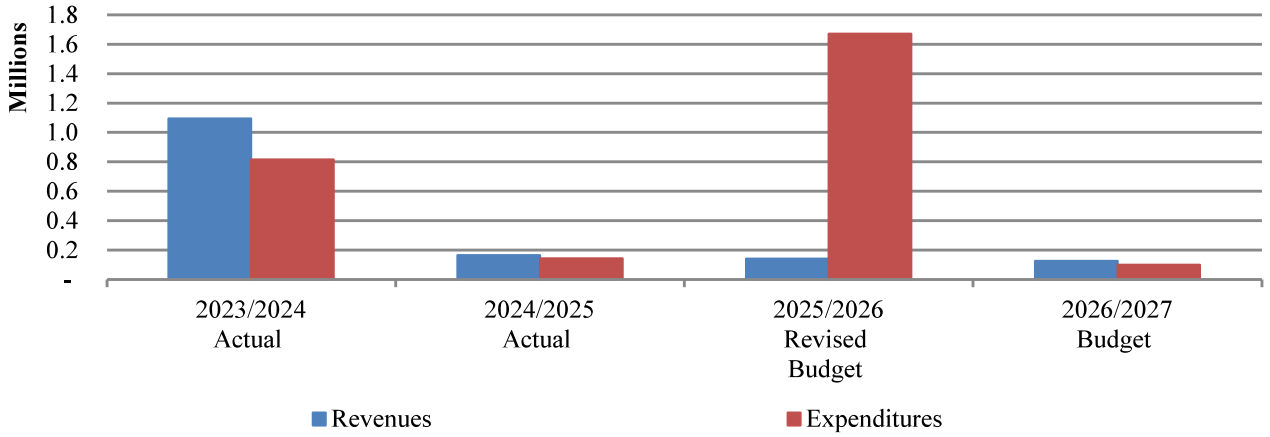
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Senate Bill 1 Fund				
Revenues				
Intergovernmental	6,941,039	23,098,950	38,972,683	33,756,551
Total Revenues	6,941,039	23,098,950	38,972,683	33,756,551
Expenditures				
Planning and Regional	2,976,061	1,417,275	1,624,471	2,763,579
Transit	6,445,809	16,897,443	31,825,069	22,556,372
Project Delivery	687,148	3,000,000	5,501,143	8,436,600
Total Expenditures	10,109,018	21,314,718	38,950,683	33,756,551
Revenues Over (Under) Expenditures	(3,167,979)	1,784,232	22,000	-



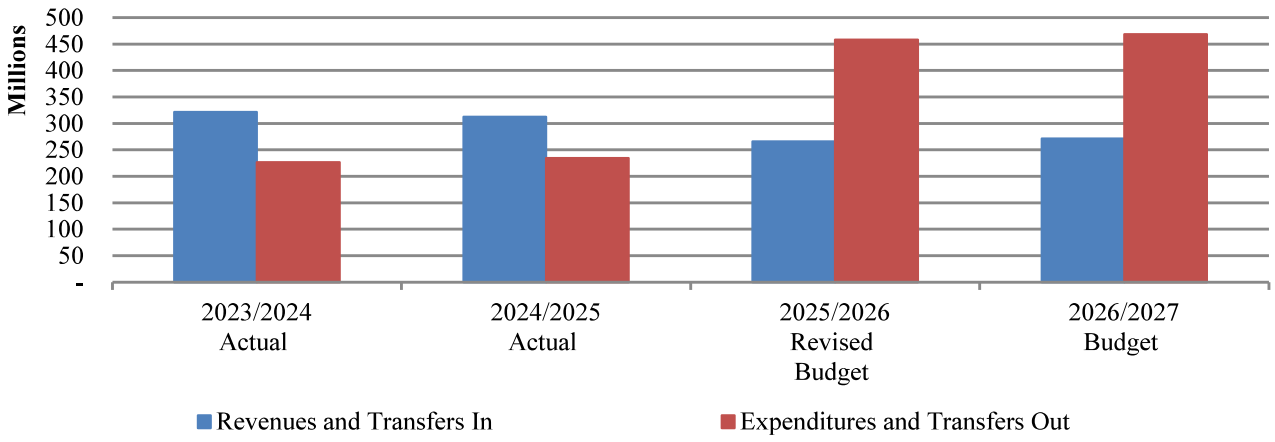
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Measure I 1990-2010 Fund				
Revenues				
Investment Earnings	176,861	164,763	140,007	125,907
Miscellaneous	917,473	-	-	-
Total Revenues	1,094,334	164,763	140,007	125,907
Expenditures				
Project Delivery	814,780	142,860	1,672,000	100,000
Total Expenditures	814,780	142,860	1,672,000	100,000
Revenues Over (Under) Expenditures	279,554	21,902	(1,531,993)	25,907



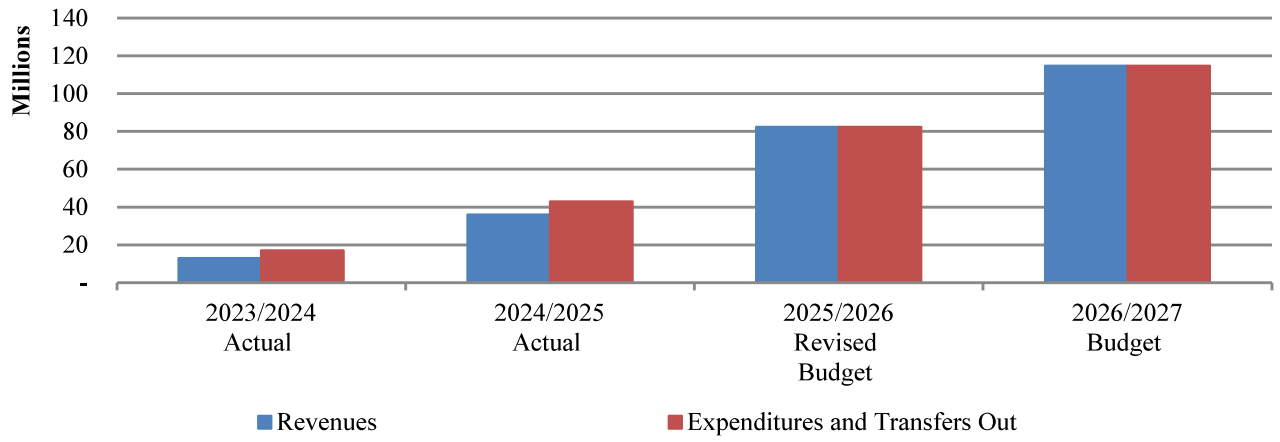
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Measure I 2010-2040 Fund				
Revenues				
Sales Tax-MSI	249,287,798	248,318,687	246,183,300	254,576,300
Investment Earnings	24,838,884	28,096,297	19,672,316	16,641,076
Miscellaneous	-	15,998,719	-	-
Total Revenues	274,126,682	292,413,702	265,855,616	271,217,376
Expenditures				
General Government	9,173,750	670,423	984,073	804,003
Planning and Regional	1,333,662	793,118	2,351,640	8,226,778
Transit	32,040,006	43,397,294	77,845,816	96,721,523
Project Delivery	87,489,562	76,606,991	245,623,667	219,093,646
Fund Administration	76,572,703	86,709,297	115,497,566	114,676,835
Total Expenditures	206,609,683	208,177,122	442,302,762	439,522,785
Other Financing Sources				
Transfers In	47,810,930	19,983,569	203,660	81,173
Transfers Out	(20,325,409)	(26,495,717)	(15,968,403)	(29,058,629)
Total Other Financing Sources	27,485,520	(6,512,149)	(15,764,743)	(28,977,456)
Revenues Over (Under) Expenditures	95,002,519	77,724,431	(192,211,889)	(197,282,865)



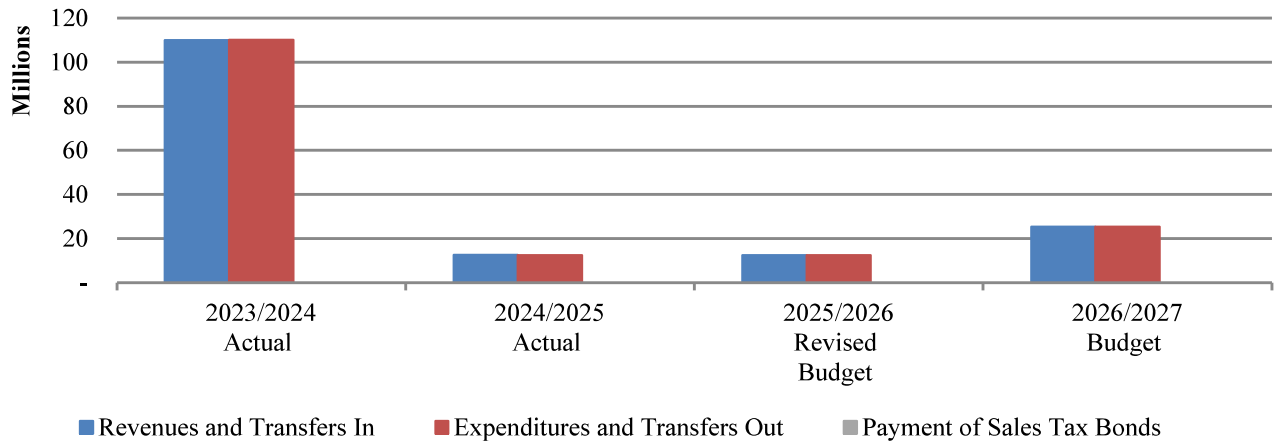
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Trade Corridor Enhancement Program Fund				
Revenues				
Intergovernmental	12,929,141	36,027,160	82,468,090	114,828,722
Total Revenues	12,929,141	36,027,160	82,468,090	114,828,722
Expenditures				
Planning and Regional	-	3,590,544	-	-
Project Delivery	17,088,365	37,741,300	82,468,090	114,828,722
Total Expenditures	17,088,365	41,331,844	82,468,090	114,828,722
Other Financing Sources				
Transfers Out	-	(1,581,869)	-	-
Total Other Financing Sources	-	(1,581,869)	-	-
Revenues Over (Under) Expenditures	(4,159,224)	(6,886,554)	-	-



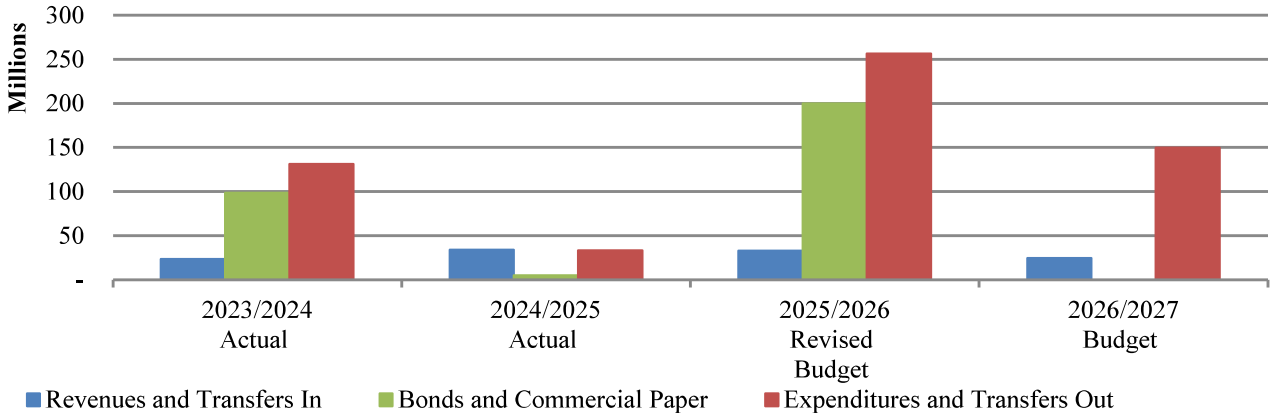
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Debt Service Fund				
Revenues				
Investment Earnings	1,507,075	198,910	-	-
Total Revenues	1,507,075	198,910	-	-
Expenditures				
Debt Service	110,121,238	12,390,675	12,417,850	25,349,640
Total Expenditures	110,121,238	12,390,675	12,417,850	25,349,640
Other Financing Sources				
Transfers In	108,439,495	12,392,008	12,417,850	25,349,640
Transfers Out	(16,661)	-	-	-
Total Other Financing Sources	108,422,834	12,392,008	12,417,850	25,349,640
Revenues Over (Under) Expenditures	(191,329)	200,243	-	-



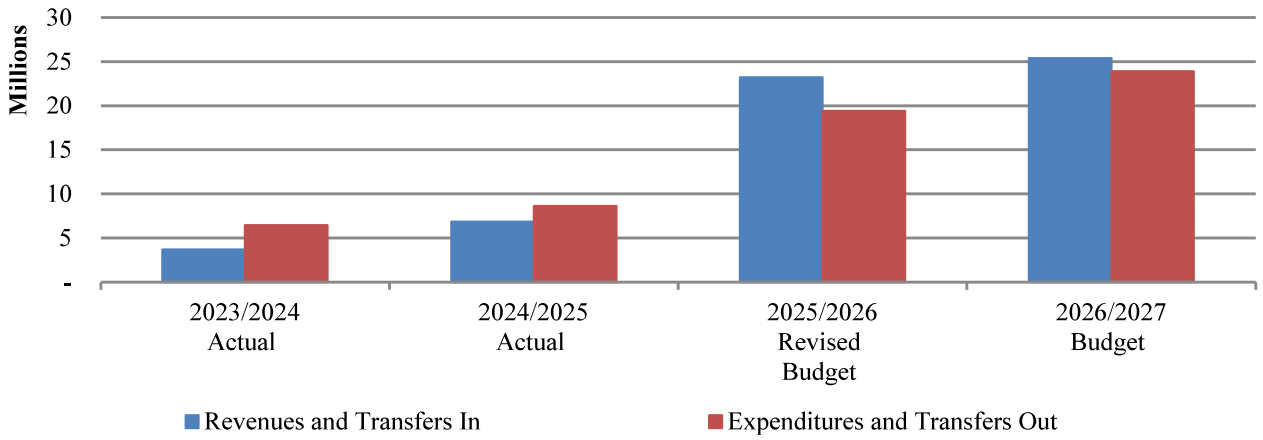
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Capital Projects Fund				
Revenues				
Intergovernmental	18,732,216	18,371,122	30,020,911	20,769,477
Investment Earnings	771,738	1,165,787	1,267,417	1,115,809
Miscellaneous	186,248	-	1,766,709	2,576,020
Total Revenues	19,690,202	19,536,909	33,055,037	24,461,306
Expenditures				
General Government	-	63,209	175,000	73,100
Planning and Regional	285,319	1,841,978	8,260,131	3,545,146
Transit	5,170,817	1,625,021	3,408,844	3,755,366
Project Delivery	21,064,196	19,958,461	218,831,243	117,397,357
Fund Administration	-	-	25,034,700	25,034,700
Debt Service	351,621	-	705,000	-
Total Expenditures	26,871,953	23,488,670	256,414,918	149,805,669
Other Financing Sources				
Transfers In	3,866,909	14,692,252	-	-
Transfers Out	(104,471,588)	(9,648,832)	-	-
Commercial Paper (Short Term Borrowing)	2,500,000	5,000,000	-	-
Premium on Bonds Issued	14,393,385	-	10,000,000	-
Revenue Bond Proceeds	81,880,000	-	190,000,000	-
Gain(Loss) on Land Held for Resale	-	(113,073)	-	-
Total Other Financing Sources	(1,831,295)	9,930,347	200,000,000	-
Revenues Over (Under) Expenditures	(9,013,046)	5,978,585	(23,359,881)	(125,344,363)



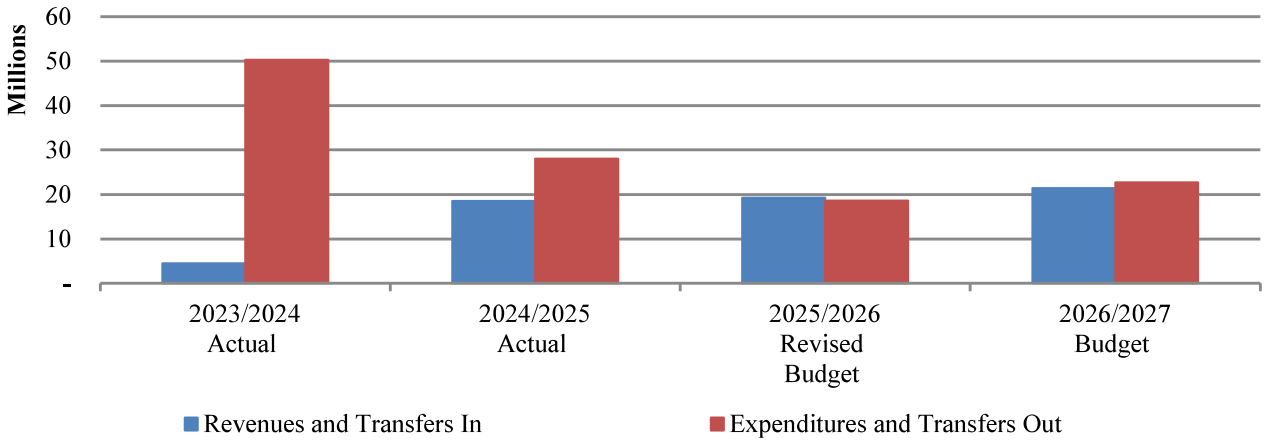
Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Nonmajor Governmental Fund				
Revenues				
Intergovernmental	2,929,486	5,569,956	21,604,401	23,649,348
Investment Earnings	299,645	244,669	108,813	102,332
Miscellaneous	60,572	58,642	-	-
Special Assessments	404,291	991,873	1,500,000	1,529,549
Total Revenues	3,693,994	6,865,140	23,213,214	25,281,229
Expenditures				
General Government	439,919	30,604	123,846	114,860
Planning and Regional	2,468,967	4,137,900	5,141,674	4,783,474
Council of Governments	1,045,944	881,333	6,271,406	9,396,313
Transit	1,591,074	1,669,239	6,845,414	6,402,638
Project Delivery	-	-	-	2,400,000
Total Expenditures	5,545,904	6,719,076	18,382,340	23,097,285
Other Financing Sources				
Transfers In	77	375	-	119,752
Transfers Out	(916,678)	(1,898,614)	(1,011,774)	(808,597)
Total Other Financing Sources	(916,601)	(1,898,239)	(1,011,774)	(688,845)
Revenues Over (Under) Expenditures	(2,768,511)	(1,752,175)	3,819,100	1,495,099



Budget Summary by Fund

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Enterprise Fund				
Revenues				
Express Lanes Fees and Charges	-	18,133,433	19,300,000	21,400,000
Investment Earnings	171,949	448,517	-	-
Total Revenues	171,949	18,581,950	19,300,000	21,400,000
Expenditures				
Project Delivery	-	-	518,803	726,000
Express Lanes Operation	4,891,561	17,395,650	17,902,455	21,432,567
Total Expenditures	4,891,561	17,395,650	18,421,258	22,158,567
Other Financing Sources				
Transfers In	4,273,497	-	-	-
Transfers Out	(45,371,920)	(10,700,395)	(212,224)	(524,614)
Capital Contributions	-	227,697,983	-	-
Total Other Financing Sources	(41,098,423)	216,997,588	(212,224)	(524,614)
Revenues Over (Under) Expenditures	(45,818,034)	218,183,888*	666,518**	(1,283,181)



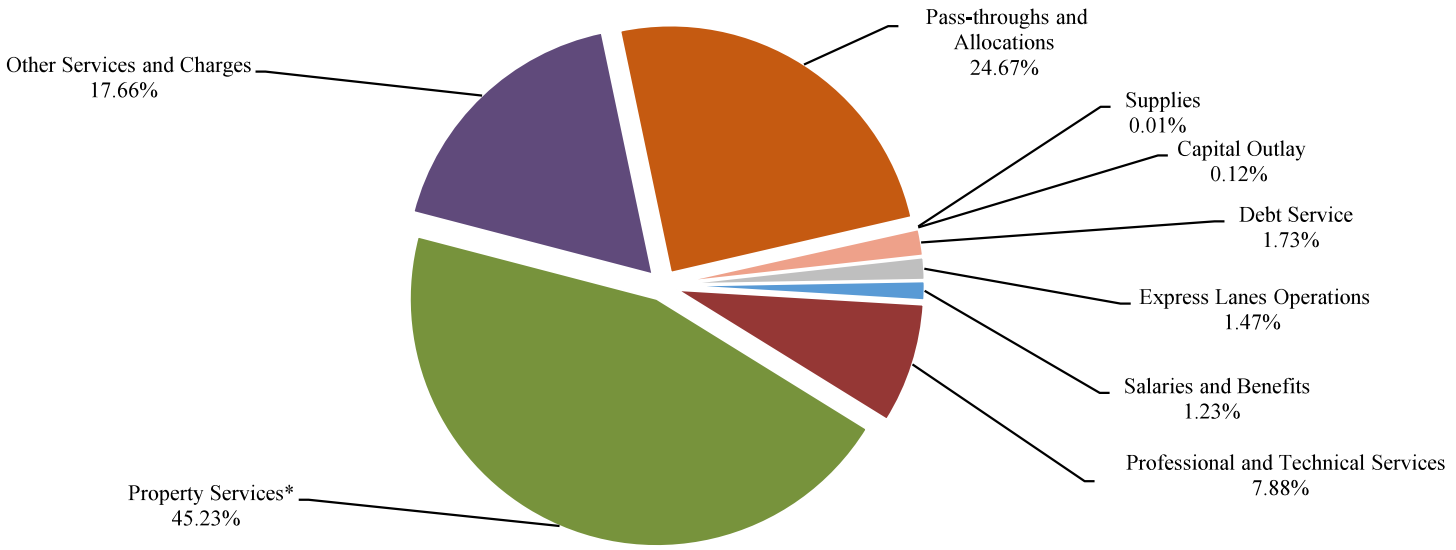
* Revenues exceed expenditures due to capital contribution associated with the transfer of the express lanes assets at comencement of operations.

** Revenues budgeted in excess of appropriations will be used to fund reserve requirements for the Transportation Infrastructure Finance and Innovation Act loan.

Budget Summary by Major Object Expenditures

	Salaries and Benefits	Professional and Technical Services	Property Services*	Other Services and Charges	Pass-throughs and Allocations	Supplies	Capital Outlay	Debt Service	Express Lanes Operations	Total
General Government	7,672,571	3,396,220	1,407,118	1,806,966	-	157,956	1,183,500	-	-	15,624,331
Planning and Regional	1,915,128	15,335,912	600	1,070,808	5,500,000	14,077	5,000	-	-	23,841,525
Council of Governments	1,046,677	8,217,042	-	113,560	-	19,034	-	-	-	9,396,313
Transit	2,246,801	34,599,860	93,958,212	254,138,611	215,359,678	8,300	427,695	-	-	600,739,157
Project Delivery	2,747,101	53,474,163	565,608,012	916,500	-	2,000	82,500	-	726,000	623,556,276
Fund Administration	1,578,717	155,000	-	32,650	139,701,360	2,150	-	-	-	141,469,877
Debt Service	-	-	-	-	-	-	-	25,349,640	-	25,349,640
Express Lanes Operation	700,990	-	-	-	-	-	-	-	20,731,577	21,432,567
Total Expenditures	17,907,985	115,178,197	660,973,942	258,079,095	360,561,038	203,517	1,698,695	25,349,640	21,457,577	1,461,409,686

* Property Services include construction and right-of-way among other expenses (see ***pg 295-296 Object Category List*** *for more detail*).
**Operating budget is $61,139,942.



Revenue Overview

The anticipated new revenue for Fiscal Year 2026/2027 is projected at $1,097,141,306. General Fund funding sources include Measure I Administration, Local Transportation Fund (LTF)-Administration, LTF-Planning, LTF-Rail, State of Good Repair (SGR), State Transit Assistance (STA) Fund-Rail, Rail Assets, Modeling Fees, and Amtrak. Indirect Cost Fund costs are funded by transfers from various Measure I Funds, LTF, Council of Governments (COG) Fund, Service Authority for Freeway Emergencies (SAFE) Fund, and Express Lanes. Also, the revenue generated from operations of the building, such as rental charges, are recorded in the General Fund.

Special Revenue Funds include Federal, Federal Transit Administration (FTA), State, Proposition 1B, LTF, STA, Senate Bill 1 (SB1), Measure I 1990-2010, Measure I 2010-2040, Trade Corridor Enhancement Program, and Nonmajor Governmental. The majority of the revenue received is classified as special revenue.

Capital Projects Fund identified in the budget includes Local Projects and use of bond proceeds.

Debt Service Fund includes the 2022A, 2023A and 2026A Sale Tax Revenue Bond Funds.

Enterprise Fund includes express lanes revenue, which began revenue operations in August 2024 for the I-10 Corridor Contract 1 Project.

Measure I Sales Tax

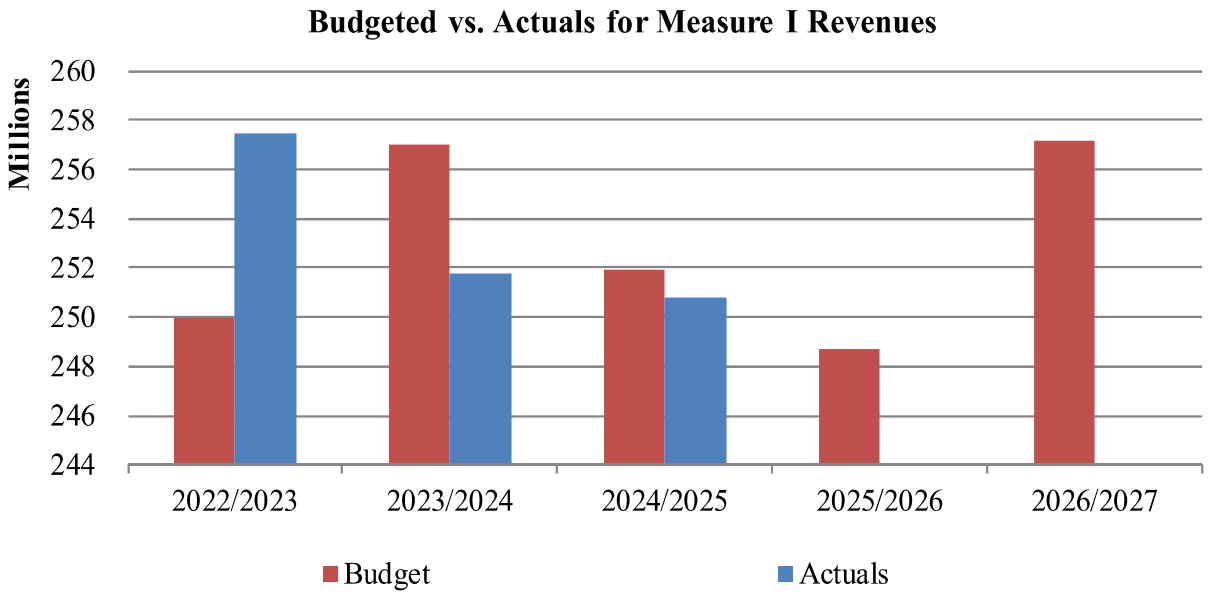
In November 2004, San Bernardino County voters approved an extension of Measure I authorizing SBCTA to impose half-cent retail transactions and use tax applicable in the incorporated and unincorporated territory of the County of San Bernardino for a period of 30 years. SBCTA is authorized to administer the programs as described in the Measure.

Measure I identifies six separate subareas of the county for the purpose of revenue allocation: Colorado River, Morongo Basin, Mountain, North Desert, Victor Valley, and San Bernardino Valley. The San Bernardino Valley Subarea includes not only allocations for local jurisdictions, but also allocations for Freeway Projects, Freeway Interchange Projects, Major Street Projects, Metrolink/Rail, Express Bus/Bus Rapid Transit, Senior and Disabled Transit, and Traffic Management. The Mountain/Desert Subareas include allocations for Major Local Highways, Local Streets, Senior and Disabled Transit, and Traffic Management. Three percent of the revenue generated in the San Bernardino Valley and the Victor Valley subarea will be reserved in advance of other allocations specified in the plan for funding of the Interstate 15 (I-15)/Interstate 215 (I-215) Interchange Devore Road, I-15 widening through Cajon Pass, and truck lane development. Revenue generated in each subarea is returned to that subarea for projects identified in expenditure plans. Revenue from the sales tax can only be used for transportation improvement and traffic management programs as authorized in the Measure and the Expenditure Plan as outlined in Ordinance No. 04-01.

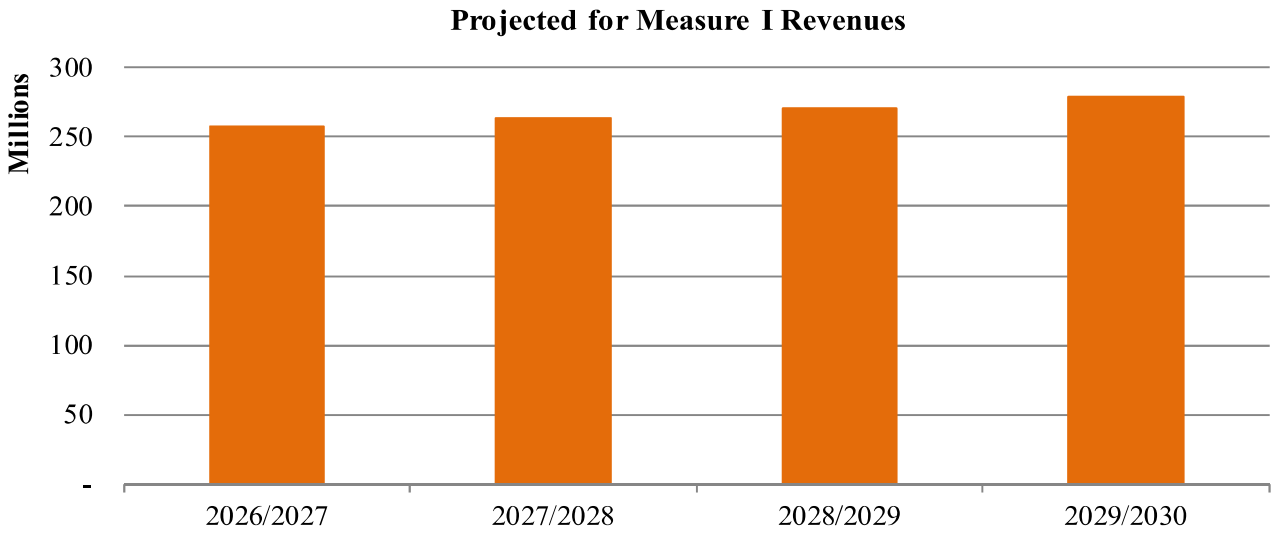
Proper planning calls for continual assessment of the status of projects managed by SBCTA. Revenues determine what can be completed and when. SBCTA has made it a practice to regularly update its revenue projections for budget and strategic project planning purposes. The projections provided by the sales tax consultant includes updated estimates. SBCTA engages the services of an investment advisor, a financial advisor, and an economist. On a quarterly basis, a sales tax services consultant provides Measure I revenue projections in connection with its quarterly sales tax analysis. Annually, this consultant also provides a long-range forecast. In addition, as part of the 10-Year Delivery Plan update, every two years an economist prepares a long-term economic forecast through 2040 which includes both Measure I Sales Tax and Local Transportation Sales Tax revenues. This report is a critical element to the continued assessment of short and long-term cash needs, identification of funding needs, and a basis for establishing a corrective action plan that fulfills the long-term goals and objectives set forth in the Measure I Ordinance, the Expenditure Plan, the Measure I Strategic Plan, and the 10-Year Delivery Plan.

Revenue Overview

Measure I budget and actuals for the prior five fiscal years are presented in the graph below.



Measure I projections for the next four fiscal years are presented in the graph below.



SBCTA has opted to remain conservative in the budgeting of Measure I Sales Tax Revenue. The budget for Fiscal Year 2026/2027 Measure I collections is $257.1 million, which is the projection by SBCTA's sales tax consultant. This strategy should provide a hedge against the current fluctuations in the transactions and use tax. Projects could be delayed, offsetting any projected deficits, but this is usually not in the best interest of the agency. Delays in the construction and purchase of the right-of-way can be costly. SBCTA continuously searches for additional funding sources to supplement Measure I funds. Staff has successfully reduced the overall costs of the program by monitoring the status of the projects closely. Additionally, Measure I revenue is eligible to be pledged against bond proceeds.

Measure I Pass-through revenue and expenditure budget will be adjusted based on actual sales tax revenues received to comply with Ordinance 04-01.

Additional information on fund revenues is included in the ***Revenue Detail Section on pages 89-114***.

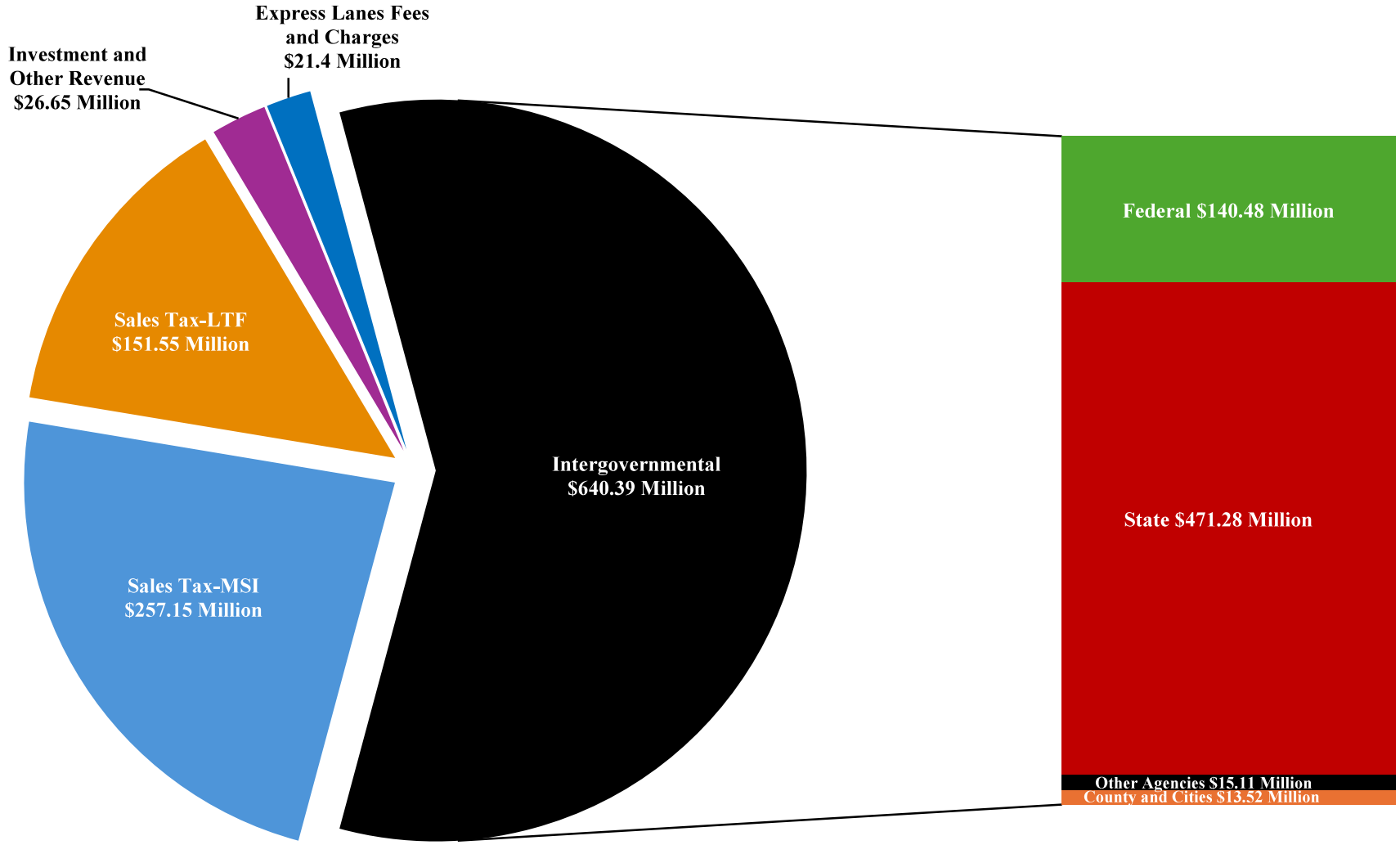
Estimated Revenue Summary

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Taxes				
Sales Tax-MSI	251,805,857	250,826,956	248,670,000	257,147,800
Sales Tax-LTF	148,432,754	150,047,310	149,920,792	151,551,534
Total Taxes	400,238,611	400,874,266	398,590,792	408,699,334
Intergovernmental				
Active Transportation Program-Federal	-	5,754,866	205,000	-
Active Transportation Program-State	-	106,923	-	175,000
Affordable Housing & Sustainable Communities Program	-	193,808	4,752,014	4,037,638
Barstow	1,706,595	687,020	5,000	-
Caltrans	294,833	245,743	-	309,180
Chino	1,682,732	229,509	222,175	151,140
Climate Adaptation Planning	-	-	700,000	500,000
Colton	80,044	3,888	1,932,194	1,852,244
Congestion Mitigation and Air Quality	11,190,698	15,194,244	24,742,452	32,212,367
Demonstration Priority Project	401	-	-	-
Environmental Protection Agency	429,147	391,084	374,133	21,350
Federal One-time Awards	-	-	424,974	11,591,818
Federal Railroad Administration	-	-	5,810,037	5,006,100
Federal Transit Administration	28,908,943	12,195,860	39,265,295	26,625,979
Fontana	466,521	523,275	454,402	410,902
Freeway Service Patrol	34,575	1,654,574	1,689,961	1,599,000
Highland	-	(4,197)	140,784	429,666
Highway Bridge Program	34,512,406	11,503,028	13,353,104	2,845,259
Highway Infrastructure Program	4,622,949	3,810,093	1,239,521	1,235,330
Local Bridge Seismic Retrofit Account-P1B	305,102	-	-	-
Los Angeles County Metro Transportation Authority	196,092	210,160	316,355	311,868
Low Carbon Transit Operations Program	(39,270)	600,000	2,147,555	3,631,768
Montclair	127,409	2,068,776	2,149,241	2,017,241
Omnitrans	3,509,887	2,527,550	2,803,365	3,154,557
Ontario	426,578	4,556,263	2,223	4,500
Orange County Transportation Authority	66,309	81,045	131,947	134,398
Planning, Programming and Monitoring	1,068,000	1,495,000	1,495,000	1,495,000
Project National and Regional Significance	-	-	623,000	600,137
Public Utilities Commission	-	-	5,000,000	2,180,000
Rail Station Coop	-	-	175,000	-
Rancho Cucamonga	43,398	277,994	25,000	16,000
Rancho Cucamonga Fire Protection District	8,091	-	-	-
Redlands	320,095	20,782	197,435	405,360
Regional Improvement Program	13,361,674	16,999,256	25,286,120	45,391,508
Rialto	-	-	-	3,500
Riverside County Transportation Commission	164,246	70,284	145,771	148,931
Road Repair and Accountability-SB1	19,870,180	59,126,110	121,440,773	148,865,273
San Bernardino	1,763,373	995,282	4,069,582	901,063
San Bernardino County	7,819,067	4,855,779	9,003,250	7,265,499
San Bernardino County Housing Trust	-	5,285	2,244,020	4,572,333
San Bernardino County Public Health	103,336	84,366	25,000	-
Southern California Association of Governments	74,701	1,095,605	13,732,013	6,189,986
South Coast Air Quality Management District/Mobile Source Review Comm	-	-	1,163,400	4,045,000
Southern California Regional Rail Authority	12,525	2,198	20,881	854
State Highway Oper and Protection Program	23,222,304	(353,034)	6,130,948	8,654,086
State of Good Repair (SGR) - Pass-through	5,105,105	4,594,026	4,659,812	4,765,611
State Transit Assistance Fund	39,890,651	26,971,208	26,868,678	24,301,901
State Wildlife Conservation Board	154,298	-	-	-
Surface Transportation Program	20,207,656	32,652,830	51,282,447	60,345,813
Trade Corridor Improvement	1,694,375	788,107	-	-
Transit and Intercity Rail Capital Program	572,912	3,913,315	28,147,410	12,458,139
Transit and Intercity Rail Capital Program - SB125	-	24,133,910	142,290,780	188,018,003
Upland	18,927	111,714	11,000	11,850
Vehicle Registration Fees	1,965,476	1,997,647	1,902,000	1,800,000
Victorville	-	2,500,000	-	-
Western Riverside Council of Governments\Regional Energy Network	646,852	971,812	1,153,707	557,769

Estimated Revenue Summary

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Yucca Valley	-	-	70,000	50,000
Zero Emission Transit Capital Program-SB125	-	2,591,912	11,273,022	19,050,912
Total Intergovernmental	226,624,207	248,448,635	561,337,818	640,392,591
Charges For Services				
Administration Fee	55,440	62,420	-	-
Appeal Fee	-	900	-	-
Application Fee	8,920	17,840	-	-
Land Sales	-	1,295,459	307,422	-
Modeling Fees	30,600	20,000	-	-
Property Rental Fees	235,356	318,783	-	-
Rail Asset General Revenue	-	-	49,578	357,000
Rental Fee - San Bernardino Metrolink EV Station	-	-	17,104	110,035
Rental Fee - Santa Fe Depot EV Station	8,048	39,974	652	6,864
Use Fee	206,482	210,257	-	-
Use Fee - Surface Uses	3,590	-	-	-
AMTRAK	12,000	27,937	24,000	24,000
Total Charges For Services	562,115	1,993,570	398,756	497,899
Special Assessments				
General Assessment Dues	404,291	991,873	1,500,000	1,529,549
Total Special Assessments	404,291	991,873	1,500,000	1,529,549
Express Lanes Fees And Charges				
I-10 Express Lanes	-	18,133,433	19,300,000	21,400,000
Total Express Lanes Fees And Charges	-	18,133,433	19,300,000	21,400,000
Investment Earnings				
Investment Earnings	51,172,955	61,609,934	25,601,499	22,045,913
Total Investment Earnings	51,172,955	61,609,934	25,601,499	22,045,913
Miscellaneous				
BNSF	-	-	766,709	576,020
AT&T	24,467	-	-	2,000,000
Callbox Knockdown Recovery	546	10,767	-	-
Esri	6,943	-	-	-
Fees for PACE Program	60,026	47,875	-	-
Lease financing	74,415	-	-	-
Local Projects	-	-	1,000,000	-
Low Carbon Fuel Credit	812	1,301	244	-
National Comm Renaiss California	60,000	-	-	-
Other Miscellaneous Revenues	917,661	13,499,598	-	-
Union Pacific Railroad (UPRR)	94,837	-	-	-
Total Miscellaneous	1,239,709	13,559,541	1,766,953	2,576,020
Other Financing Sources				
Transfers In	227,298,059	90,380,839	113,304,818	104,652,647
Commercial Paper (Short Term Borrowing)	2,500,000	5,000,000	-	-
Premium on Bonds Issued	14,393,385	-	10,000,000	-
Revenue Bond Proceeds	81,880,000	-	190,000,000	-
Capital Contributions	-	227,697,983	-	-
Gain(Loss) on Land Held for Resale	-	(113,073)	-	-
Total Other Financing Sources	326,071,443	322,965,749	313,304,818	104,652,647
Total Revenues and Other Financing Sources	1,006,313,331	1,068,577,000	1,321,800,636	1,201,793,953

Estimated New Revenues of $1.097 Billion
Fiscal Year 2026/2027



Sales Tax Measure I
Revenue Summary

	2022/2023 Actual	2023/2024 Actual	2024/2025 Revised Budget	2025/2026 Budget
Measure I Administration				
Administration	2,518,059	2,508,270	2,486,700	2,571,500
Total Measure I Administration	2,518,059	2,508,270	2,486,700	2,571,500
Measure I Valley				
Freeway Projects	59,762,743	59,883,852	59,617,300	60,876,600
Freeway Interchange	22,668,627	22,714,564	22,613,400	23,091,100
Major Street	35,033,332	35,104,327	34,948,000	35,686,300
Local Street	41,215,685	41,299,208	41,115,600	41,983,800
Metrolink/Rail Service	16,486,274	16,519,683	16,446,100	16,793,500
Express Bus/Bus Rapid Trans	10,303,921	10,324,802	10,278,800	10,496,000
Senior/Disabled	16,486,274	16,519,683	16,446,200	16,793,500
Traffic Mgmt Sys	4,121,569	4,129,921	4,111,500	4,198,400
Total Measure I Valley	206,078,425	206,496,040	205,576,900	209,919,200
Measure I Victor Valley				
Major Local Hwy	6,175,934	5,863,756	5,700,800	6,289,900
Local Street	16,551,504	15,714,866	15,278,300	16,857,000
Senior/Disabled	1,482,224	1,407,301	1,368,200	1,509,600
Traffic Mgmt Sys	494,075	469,101	456,100	503,200
Total Measure I Victor Valley	24,703,738	23,455,025	22,803,400	25,159,700
Measure I North Desert				
Major Local Hwy	1,290,067	1,063,143	1,115,800	1,142,000
Local Street	3,508,982	2,891,749	3,035,000	3,106,200
Senior/Disabled	258,013	212,629	223,200	228,400
Traffic Mgmt Sys	103,205	85,051	89,300	91,400
Total Measure I North Desert	5,160,267	4,252,572	4,463,300	4,568,000
Measure I Colorado River				
Major Local Hwy	99,184	88,393	94,700	93,600
Local Street	269,779	240,429	257,700	254,700
Senior/Disabled	19,837	17,679	18,900	18,700
Traffic Mgmt Sys	7,935	7,071	7,600	7,500
Total Measure I Colorado River	396,734	353,573	378,900	374,500
Measure I Morongo Basin				
Major Local Hwy	772,878	746,334	683,700	689,200
Local Street	2,102,229	2,030,028	1,859,500	1,874,600
Senior/Disabled	154,576	149,267	136,700	137,800
Traffic Mgmt Sys	61,830	59,707	54,700	55,100
Total Measure I Morongo Basin	3,091,513	2,985,335	2,734,600	2,756,700
Measure I Mountain				
Major Local Hwy	679,882	916,063	790,700	1,131,900
Local Street	1,849,280	2,491,693	2,150,700	3,078,800
Senior/Disabled	135,976	183,213	158,100	226,400
Traffic Mgmt Sys	54,391	73,285	63,300	90,600
Total Measure I Mountain	2,719,529	3,664,254	3,162,800	4,527,700
Measure I Cajon Pass				
Cajon Pass	7,137,593	7,111,889	7,063,400	7,270,500
Total Measure I Cajon Pass	7,137,593	7,111,889	7,063,400	7,270,500
Total Sales Tax Measure I	251,805,857	250,826,956	248,670,000	257,147,800

Reserves
Fiscal Year 2026/2027

Measure I 2010-2040 Funds	
Valley:	**Total**
Freeway	12,175,320
Interchange	4,618,220
Major Street - Grade Separation	1,427,460
Major Street - Arterials	5,709,800
Metrolink/Rail	3,358,700
Express Bus/Bus Rapid Transit	2,099,200
Traffic Management	839,680
Total Valley	**30,228,380**
Mountain/Desert:	
Major Local Highway:	
Victor Valley	1,257,980
North Desert	228,400
Colorado River	18,720
Morongo Basin	137,840
Mountain	226,380
Total Mountain/Desert	**1,869,320**
Total Reserves for Measure I Funds	**32,097,700**

The Measure I Strategic Plan, Policy Nos. 40001, 40013, and 40017, establishes a reserve of 20 percent for the Freeway, Freeway Interchange, Major Street, Traffic Management Systems, Metrolink/Rail, and Express Bus/BRT programs for the Valley area and Major Local Highway programs for all the Mountain/Desert areas. The reserve is adjusted annually to remain proportional to the growth in annual Measure I revenue. The reserve may be used to advance Federal or State funds that require reimbursement, manage cash flow for non pass-through programs, cover overruns or unforeseen expenses associated with projects that received allocation of Measure I funds, and to leverage Federal or State funds to which otherwise SBCTA may lose access. The reserve will be replenished upon use with sales tax revenues received in subsequent years.

Transportation Development Act (TDA) Funds	
Local Transportation Fund	15,155,153
State Transit Assistance Fund	2,006,444
Total Reserves for Transportation Development Act Funds	**17,161,597**

Policy No. 31010 delineates that a reserve be established equivalent to 10 percent of the estimated annual revenues for the apportionment in the following year for TDA funds and any additional reserves approved by Board.

Indirect Cost Fund (General Fund)	
Emergencies	500,000
Capital Projects	390,000
Total Reserve for Indirect Cost Fund	**890,000**

Policy No. 20600 delineates that reserves be established for emergencies (shall be at least $500,000 and shall not exceed 20 percent of indirect costs budgeted for the next fiscal year) and for capital improvements relating to the Santa Fe Depot and information technology anticipated in future years.

Measure I for TIFIA

The Transportation Infrastructure Finance and Innovation Act (TIFIA) loan agreement with United States Department of Transportation (US DOT) No. 21-1002566 “Measure I Backstop” allows for I-10 Express Lanes operations to borrow from Measure I programs. Measure I Backstop is Measure I sales tax revenues invested by SBCTA in the I-10 Corridor Contract 1 Project and transferred by SBCTA to the Measure I Reserve Fund in order to fund projected Toll Revenue shortfalls. Measure I Cash Supplement is Measure I sales tax revenues transferred or caused to be transferred by SBCTA to the Measure I Reserve Fund for deposit in the Toll Revenue Fund pursuant to the indenture.

Measure I Backstop - Reserve	**1,000,000**
Measure I Cash Supplement	**3,998,142**
Total Reserves	**55,147,439**

Program Overview

The SBCTA Fiscal Year 2026/2027 budget is organized into eight distinct program areas with budget requirements of $1,461,409,686. Within these eight program areas, 40 specific tasks and 146 sub-tasks are budgeted.

The table below lists the programs contained in the SBCTA budget that direct the financial and human resource expenditures of the agency for the Fiscal Year 2026/2027 Budget. The Fiscal Year 2026/2027 Budget request includes prior year Board approved appropriations to be expended in Fiscal Year 2026/2027.

Budget Summary by Program Expenditures

	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Revised Budget	2026-2027 Budget	Percent Budget Change
General Government	25,897,066	11,734,771	16,305,689	15,794,535	-3.13%
Planning and Regional	8,819,611	13,845,835	19,927,103	23,841,525	19.64%
Council of Governments	1,045,944	881,333	6,271,406	9,396,313	49.83%
Transit	204,882,776	259,944,349	590,194,038	600,739,157	1.79%
Project Delivery	243,776,664	245,182,273	681,016,014	622,830,276	-8.54%
Fund Administration	77,957,825	87,963,054	142,118,831	141,299,673	-0.58%
Debt Service	9,895,290	12,390,675	13,122,850	25,349,640	93.17%
Express Lanes Operations	25,897,066	11,734,771	16,305,689	15,794,535	-3.13%
Total Expenditures	572,275,177	631,942,290	1,468,955,931	1,439,251,119	

Transit, Project Delivery, and Fund Administration Programs comprise 94.8 percent of appropriations for the next fiscal year. These three programs include the substantial investments by SBCTA in transit capital and operations, highway and freeway construction, and pass-through funds for transit and local street improvements within San Bernardino County.

Percent changes from the prior year budget are mainly attributed to the following:

- Budgeted expenditures for the General Government Program changed inconsequentially. The changes include the addition of a second Deputy Executive Director position, increase insurance costs, which are offset by a reduction in expenditures on capital projects at the Depot.

- Budgeted expenditures in the Planning and Regional Program increased due to grant funding for an Evacuation Resilience Center Design study, and the Smart Corridor Signal Project, rising costs of the 511 system and freeway service patrol.

- Budgeted expenditures for the Council of Governments Program increased mainly due to increases in staffing to support SBCOG and an increase in activity on consulting support for the REAP 2.0 program and other on-call planning services.

- Budgeted expenditures for the Transit Program are like the prior year, except for the cancellation of the ONT Connector Project and the Gold Line Extension to Montclair Project. Pass-throughs have increased due to higher Measure I 2010-2040, Transit Development Act, Transit and Intercity Rail Capital Program, and Zero-Emission Transit Capital Program projected disbursements. Changes in the operations and capital are related to changes to SBCTA's annual operation subsidy, and ongoing construction and right-of-way acquisitions for the West Valley Connector Project, the construction of the Hydrogen Fueling Infrastructure and Retrofit of Arrow Maintenance Facility for the Zero Emission Multiple Unit (ZEMU) Vehicle Project.

- Budgeted expenditures for the Project Delivery Program increased while several freeway, interchange, and bridge replacement projects are in design and continuing to move through construction, including but not limited to the following: Interstate 10 (I-10) Corridor Contract 2, Interstate 15 (I-15) Corridor Contract 1, and US 395 Widening Phase 2. A reduction in construction capital is due the winding down of the Interstate 215 (I-215) University Parkway Interchange, State Route (SR) 210 Baseline, SR 210 Waterman, and Mount Vernon Avenue Viaduct.

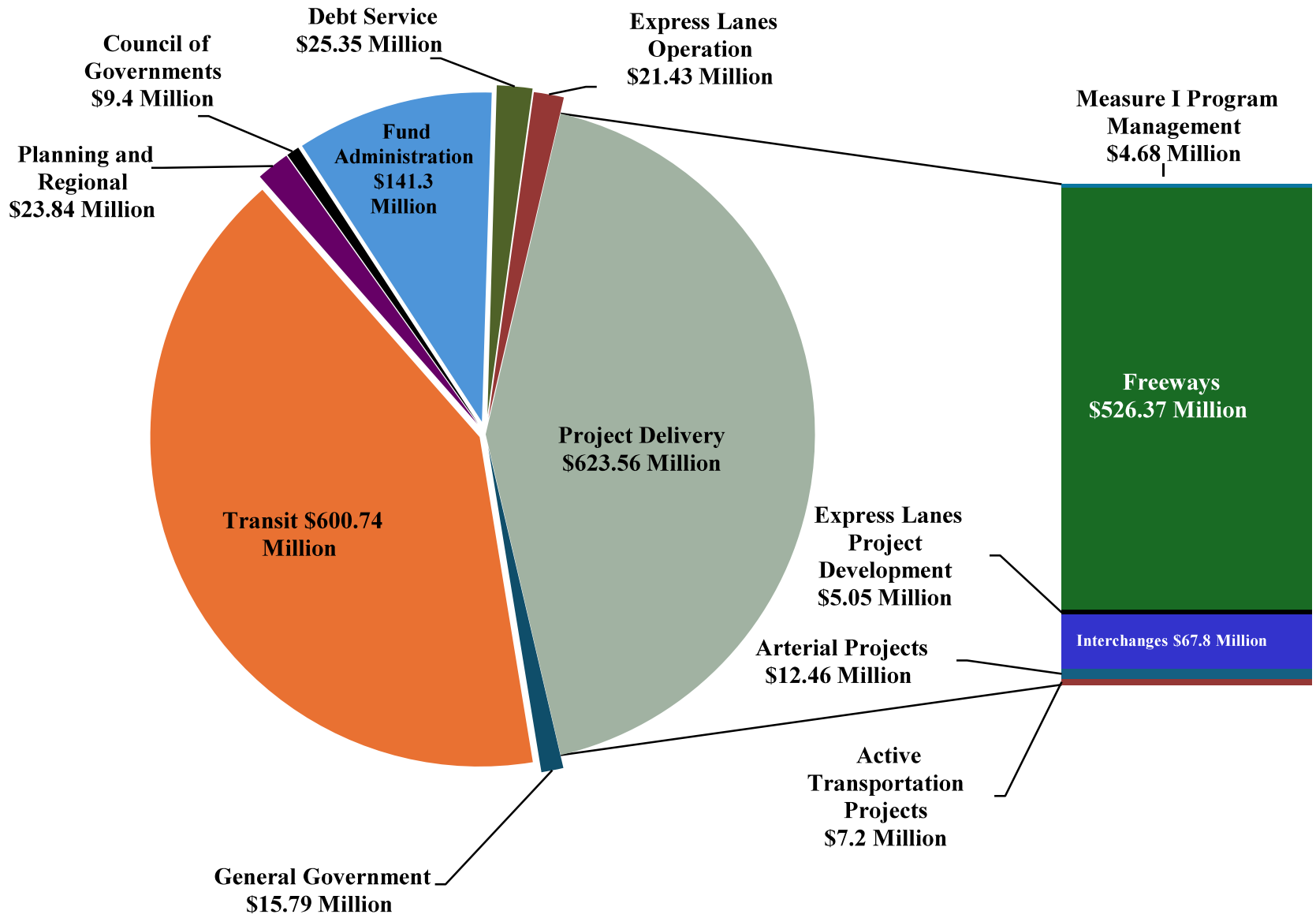
- Budgeted expenditures in the Fund Administration changed insignificantly.

- Budgeted expenditures in the Debt Service Program increased due to debt service payments on the 2026A Sales Tax Revenue Bonds issued in Fiscal Year 2025/2026.

- Budgeted expenditures for the Express Lanes increased primarily due to higher overall transaction and violation processing costs associated with the growing volume of Express Lanes trips. Additionally, the budget includes funding for the potential deployment of an Automated Occupancy Detection system.

A complete listing of the tasks contained in the eight programs is included in the Supplemental Information Section of the budget document on the table entitled ***Task Listing Fiscal Year 2026/2027 pg. 292*** and the ***Sub-Task Listing Fiscal Year 2026/2027 pg. 293.*** Please refer to each program in the Program Expenditure Section for detailed information on funding sources and expenditures.

Budgeted Expenditures of $1.461 Billion
Fiscal Year 2026/2027

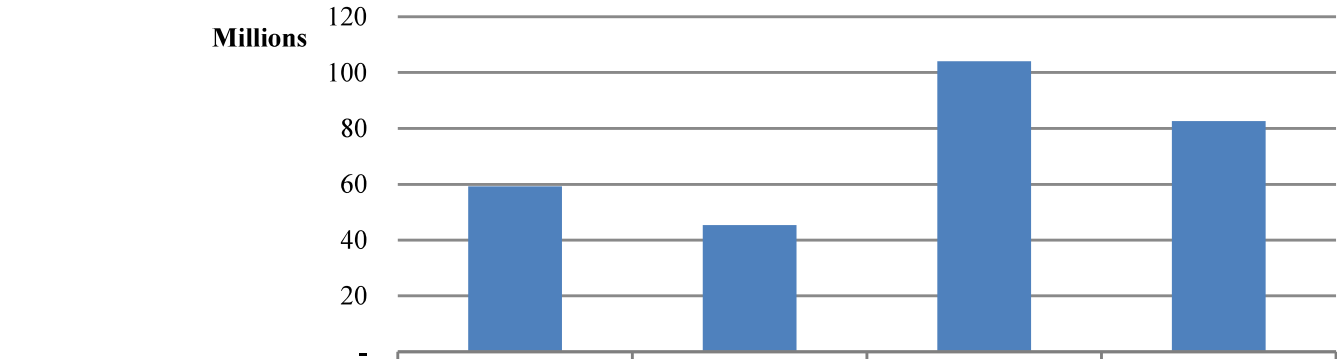


Mt. Vernon Avenue Bridge Ribbon Cutting: Community gathers to celebrate the reopening of the Mt. Vernon Avenue bridge, marking the completion of a key local connectivity project in San Bernardino.

REVENUE DETAIL SECTION

General Fund
Revenue Information

General Fund revenues are used to carry out administrative, planning, fund administration, transit activities, and project delivery projects. This fund accounts for all financial transactions not required to be recorded in other funds.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$59,229,111	$45,321,015	$104,028,040	$82,602,091

General Fund revenues for Fiscal Year 2026/2027 are estimated at $82.6 million, a decrease of $21.4 million from the prior year due to decreasing transfers from the Local Transportation Fund, State Transit Assistance Fund, and Measure I Funds. Revenue recorded in the General Fund is mainly derived from the following sources:

Taxes

Sales Tax-Measure I of $2.57 million represents 3.11 percent of the General Fund revenue. The revenue is used to support the administration of the Measure I Sales Tax, such as SBCTA administration and financial management, general counsel, intergovernmental relations and legislation, and fund administration and programming. Other tax revenue includes: Sales Tax-Local Transportation Fund (LTF) and State Transit Assistance Fund (STA). These are processed as transfers to the General Fund and reflected in the Other Financing Sources revenue category.

Charges for Services

Charges for services include $497,899 land sales, modeling, and other rental fees. Charges for services represent 0.60 percent of the General Fund revenue.

Investment Earnings

Investment earnings of $430,610 are generated from investing idle cash. The investment earnings are distributed based on average cash balances at the end of the fiscal year. This revenue source represents 0.52 percent of the General Fund revenue.

Other Financing Sources

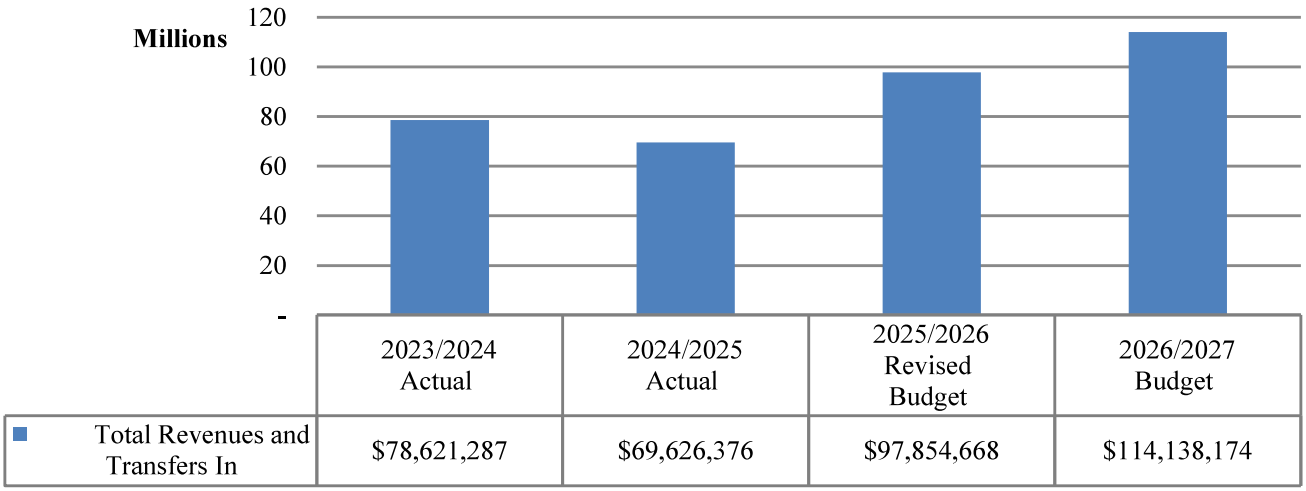
Other financing sources of $79.1 million include operating cash transfers between funds. This category represents 95.76 percent of the estimated General Fund revenue. The main sources of transfers are: LTF, STA, Measure I Sales Tax from Measure I Programs, LTF-Planning, LTF-Administration, Special Assessments from the Council of Governments (COG) Fund, State funding from the Service Authority for Freeway Emergencies (SAFE) Fund, and the Express Lanes Fund. The explanation for each operating Transfers In are listed below.

- $49.3 million is from LTF fund for administration, planning, and rail and bus projects.
- $20.3 million is from STA fund for rail and bus projects.
- $3.6 million is from Measure I Programs to fund the Indirect Cost Fund.
- $4.6 million is within the General Fund to fund the Indirect Cost Fund.
- $102,620 is from the General Assestment Dues and SAFE Funds to fund the Indirect Cost Fund.
- $586,225 is from the COG Fund to fund the Indirect Cost Fund.
- $524,614 is from the Express Lanes Fund to fund the Indirect Cost Fund.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Taxes				
Sales Tax-MSI	2,518,059	2,508,270	2,486,700	2,571,500
Total Taxes	2,518,059	2,508,270	2,486,700	2,571,500
Charges For Services				
Amendment or Extension Fee	55,440	62,420	-	-
Appeal Fee	1,680	-	-	-
Application Fee	-	900	-	-
Land Sales	8,920	17,840	-	-
Modeling Fees	-	1,295,459	307,422	-
Property Rental Fees	30,600	20,000	-	-
Rail Asset General Revenue	235,356	318,783	-	-
Rail Asset Revenue FTA.S5309_17-1001638	-	-	49,578	357,000
Rental Fee - San Bernardino Metrolink EV Station	-	-	17,104	110,035
Rental Fee - Santa Fe Depot EV Station	8,048	39,974	652	6,864
Use Fee	206,482	210,257	-	-
Use Fee - Surface Uses	3,590	-	-	-
AMTRAK	12,000	27,937	24,000	24,000
Total Charges For Services	562,115	1,993,570	398,756	497,899
Investment Earnings				
Investment Earnings	679,529	802,569	459,032	430,610
Total Investment Earnings	679,529	802,569	459,032	430,610
Miscellaneous				
Lease financing	74,415	-	-	-
Low Carbon Fuel Credit	812	1,301	244	-
Other Miscellaneous Revenues	189	847	-	-
Total Miscellaneous	75,416	2,148	244	-
Other Financing Sources				
Transfers In	55,393,992	40,014,458	100,683,308	79,102,082
Total Other Financing Sources	55,393,992	40,014,458	100,683,308	79,102,082
Total Revenues and Other Financing Sources	59,229,111	45,321,015	104,028,040	82,602,091

Federal Fund
Revenue Information

Federal Fund accounts for various Federal grants and reimbursements administered by the Federal Highway Administration and other Federal departments.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$78,621,287	$69,626,376	$97,854,668	$114,138,174

Federal Fund revenues for Fiscal Year 2026/2027 are estimated at $114.1 million in comparison to $97.9 million of the previous year. The increase of $16.3 million is due to the increase in expected reimbursement from the Congestion Mitigation and Air Quality, and Surface Transportation Programs for various projects. Revenue budgeted in the Federal Fund is mainly derived from the following sources:

Intergovernmental

- Congestion Mitigation and Air Quality (CMAQ)
- Environmental Protection Agency (EPA)
- Federal Railroad Administration (FRA)
- Highway Bridge Program (HBP)
- Highway Infrastructure Program (HIP)
- Project National and Regional Significance (PNRS)
- Road Repair and Accountability
- Surface Transportation Program (STP)
- Federal One-time Awards

Congestion Mitigation and Air Quality (CMAQ)

CMAQ revenue of $32.2 million represents 28.22 percent of the total fund revenue. This Federal revenue is used for transit operations costs of the Transit Program and freeway projects of the Project Delivery Program.

Environmental Protection Agency (EPA)

EPA revenue of $21,350 represents 0.02 percent of the total fund revenue. This Federal revenue is used for climate protection reduction grant in the Planning and Regional Program.

Federal Railroad Administration (FRA)

FRA revenue of $5.0 million represents 4.39 percent of the total fund revenue. This Federal revenue is used for the Brightline West High Desert Station project in the Transit Capital Program.

Highway Bridge Program (HBP)

HBP revenue of $2.8 million represents 2.49 percent of the total fund revenue. This Federal revenue is used for bridge replacement projects of the Project Delivery Program.

Federal Fund
Revenue Information

Highway Infrastructure Program (HIP)

HIP revenue of $1.2 million represents 1.08 percent of the total fund revenue. This Federal revenue is used for bridge replacement projects of the Project Delivery Program.

Project National and Regional Significance (PNRS)

PNRS revenue of $600,137 represents 0.53 percent of the total fund revenue. This Federal revenue is used for arterial projects of the Project Delivery Program.

Road Repair and Accountability

Road Repair and Accountability revenue of $280,000 represents 0.25 percent of the total fund revenue. This Federal revenue is used for freeway projects of the Project Delivery Program.

Surface Transportation Program (STP)

STP revenue of $60.3 million represents 52.86 percent of the total fund revenue. This Federal revenue will finance various freeway and interchange projects of the Project Delivery Program.

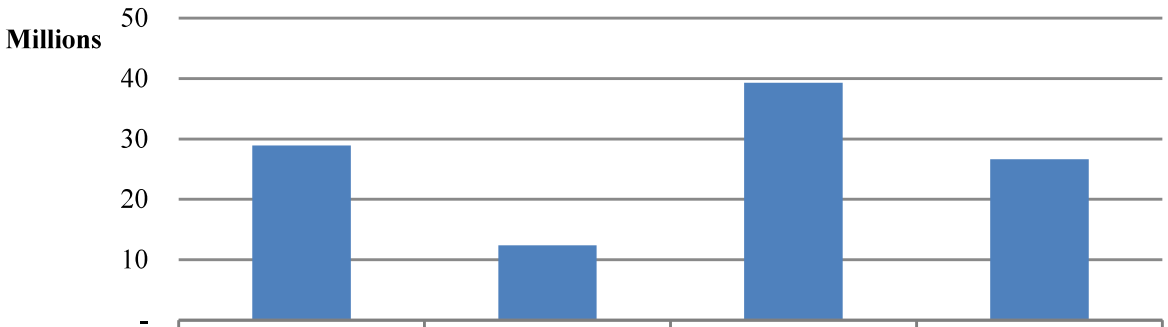
Federal One-Time Awards

Traffic Light Synchronization Program, which is a one-time Federal award, revenue of $11.6 million represents 10.16 percent of the total fund revenue. This Federal revenue will finance various freeway and interchange projects of the Project Delivery Program.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
Active Transportation Program-Federal	-	5,754,866	5,000	-
Congestion Mitigation and Air Quality	11,190,698	15,194,244	24,742,452	32,212,367
Demonstration Priority Project	401	-	-	-
Environmental Protection Agency	429,147	391,084	374,133	21,350
Federal Railroad Administration	-	-	5,810,037	5,006,100
Highway Bridge Program	34,512,406	11,503,028	13,353,104	2,845,259
Highway Infrastructure Program	4,622,949	3,810,093	1,239,521	1,235,330
Project National and Regional Significance	-	-	623,000	600,137
Road Repair and Accountability-SB1	-	-	-	280,000
Surface Transportation Program	20,207,656	32,652,830	51,282,447	60,345,813
Federal One-time Awards	-	-	424,974	11,591,818
Total Charges For Services	70,963,258	69,306,145	97,854,668	114,138,174
Investment Earnings				
Investment Earnings	144,870	37,715	-	-
Total Investment Earnings	144,870	37,715	-	-
Other Financing Sources				
Transfers In	7,513,159	282,515	-	-
Total Other Financing Sources	7,513,159	282,515	-	-
Total Revenues and Other Financing Sources	78,621,287	69,626,376	97,854,668	114,138,174

Federal Transit Administration Fund
Revenue Information

Federal Transit Administration (FTA) Fund accounts for various Federal funds administered by the FTA.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$28,908,943	$12,395,860	$39,265,295	$26,625,979

FTA Fund revenues for Fiscal Year 2026/2027 are estimated at $26.6 million in comparison to $39.3 million of the previous year. The decrease of $12.6 million is largely within the West Valley Connector Project as it continues through the construction phase. FTA funds under Section 5307 are for Transit Projects Program that include the West Valley Connector Project, Arrow Service, and Vanpool program.

Intergovernmental

- Federal Transit Administration (FTA)

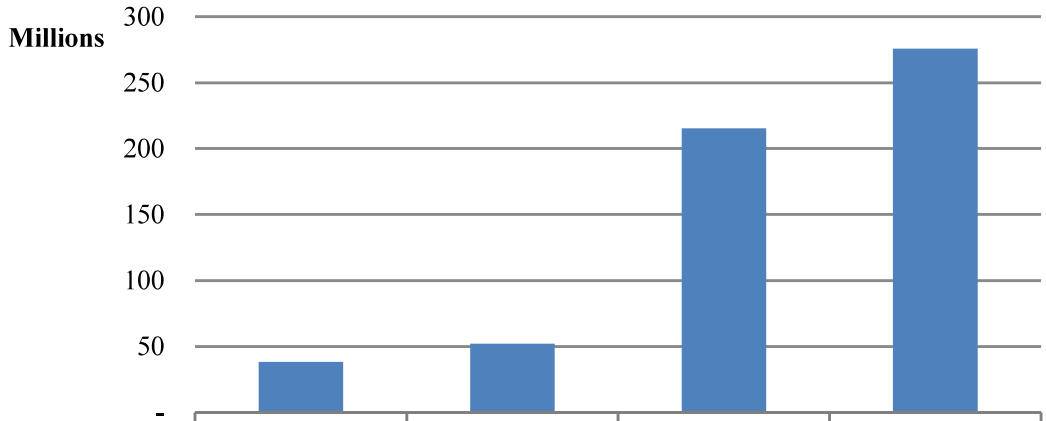
Federal Transit Administration (FTA)

FTA revenue of $26.6 million represents 100 percent of the total revenue. The FTA revenue funds the West Valley Connector Project.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
Federal Transit Administration	28,908,943	12,195,860	39,265,295	26,625,979
Total Charges For Services	28,908,943	12,195,860	39,265,295	26,625,979
Other Financing Sources				
Transfers In	-	200,000	-	-
Total Other Financing Sources	-	200,000	-	-
Total Revenues	28,908,943	12,395,860	39,265,295	26,625,979

State Fund
Revenue Information

State Fund accounts for various Federal and State grants and reimbursements administered by the State for Highway Traffic Congestion Relief; Regional Improvement; State Highway Operations and Protection; Planning, Programming, and Monitoring; and Transit and Intercity Rail Capital Programs.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$38,224,890	$52,079,460	$215,423,010	$275,852,823

State Fund revenues for Fiscal Year 2026/2027 are estimated to be $275.9 million in comparison to $215.4 million of the previous year. The increase of $60.5 million is largely due to the allocations of Senate Bill (SB) 125 - Transit and Intercity Rail Capital Program and Zero-Emmission Transit Capital Program funds. Revenue recorded in the State Fund is mainly derived from the following sources:

Intergovernmental

- California Department of Transportation (Caltrans)
- Planning, Programming, and Monitoring (PPM)
- Regional Improvement Program (RIP)
- State Highway Operation and Protection Program (SHOPP)
- Transit and Intercity Rail Capital Program (TIRCP)
- Transit and Intercity Rail Capital Program (TIRCP)-SB125
- Zero Emission Transit Capital Program (ZETCP)-SB125

California Department of Transportation (Caltrans)

Caltrans State reimbursements of $309,180 represents 0.11 percent of the total fund revenue. This State revenue is one time funds for Mountain/Desert planning activities.

Planning, Programming, and Monitoring (PPM)

PPM State reimbursements of $1.5 million represents 0.54 percent of the total fund revenue. This State revenue pays for administration costs for programming and planning activities.

Regional Improvement Program (RIP)

RIP revenue of $45.4 million represents 16.45 percent of the total fund revenue. This State revenue will finance freeway projects of the Project Delivery Program.

State Highway Operation and Protection Program (SHOPP)

SHOPP revenue of $8.7 million represents 3.14 percent of the total fund revenue. This State revenue is used for freeway projects of the Project Delivery Program.

Transit and Intercity Rail Capital Program (TIRCP)

TIRCP revenue of $12.5 million represents 4.52 percent of the total fund revenue. This State revenue is used for Transit Program capital projects.

Transit and Intercity Rail Capital Program (TIRCP)-SB125

TIRCP SB125 revenue of $188.0 million represents 68.16 percent of the total fund revenue. This State revenue is used for Transit Program capital projects.

Zero Emission Transit Capital Program (ZETCP)-SB125

ZETCP revenue of $19.1 million represents 6.91 percent of the total fund revenue. This State revenue is used for Transit Program capital projects.

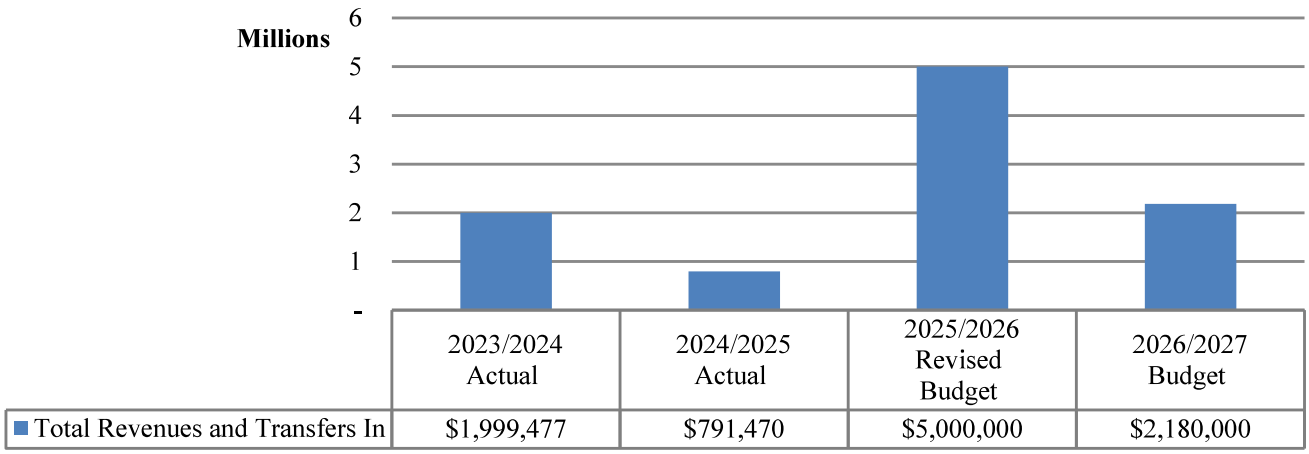
Investment Earnings

TIRCP revenue of $475,995 represents 0.17 percent of the total fund revenue. This State revenue is used for Transit Program capital projects.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
Caltrans	-	245,743	-	309,180
Planning, Programming and Monitoring	1,068,000	1,495,000	1,495,000	1,495,000
Regional Improvement Program	13,361,674	16,999,256	25,286,120	45,391,508
State Highway Oper and Protection Program	23,222,304	(353,034)	6,130,948	8,654,086
Transit and Intercity Rail Capital Program	572,912	3,913,315	28,147,410	12,458,139
Transit and Intercity Rail Capital Program - SB125	-	24,133,910	142,290,780	188,018,003
Zero Emission Transit Capital Program-SB125	-	2,591,912	11,273,022	19,050,912
Total Intergovernmental	38,224,890	49,026,101	214,623,280	275,376,828
Investment Earnings				
Investment Earnings	-	241,059	799,730	475,995
Total Investment Earnings	-	241,059	799,730	475,995
Other Financing Sources				
Transfers In	-	2,812,299	-	-
Total Other Financing Sources	-	2,812,299	-	-
Total Revenues	38,224,890	52,079,460	215,423,010	275,852,823

Proposition 1B Fund
Revenue Information

Proposition 1B Fund accounts for various State grants and reimbursements administered under the Trade Corridor Improvement and Public Transportation Modernization Improvements and Services Enhancement Account Programs.



State fund revenues for the Fiscal Year 2026/2027 are estimated at $2.2 million in comparison to $5 million of the previous year. The decrease of $2.8 million is due to a reduction in reimbursement of State funds for the Interstate 10 Cedar Avenue Interchange. Revenue recorded in the Proposition 1B Fund is derived from the following sources:

Intergovernmental

- Public Utilities Commission (PUC)

Public Utilities Commission (PUC)

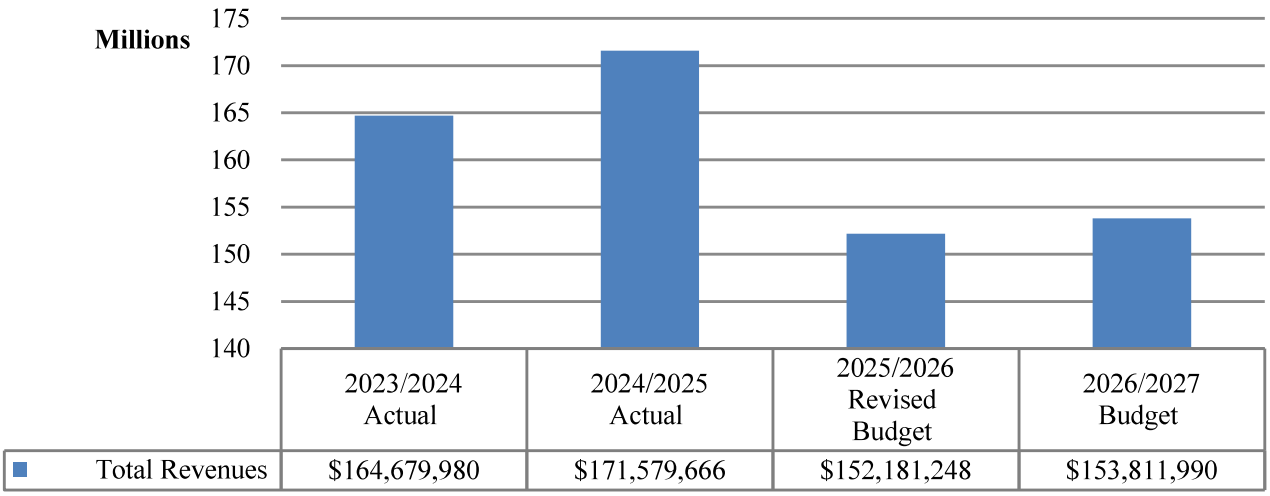
PUC revenue of $2.2 million represents 100 percent of the Proposition 1B Fund revenue. The revenue is for an interchange project of the Project Delivery Program.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
Local Bridge Seismic Retrofit Account-P1B	305,102	-	-	-
Trade Corridor Improvement	1,694,375	788,107	-	-
Public Utilities Commission	-	-	5,000,000	2,180,000
Total Intergovernmental	1,999,477	788,107	5,000,000	2,180,000
Other Financing Sources				
Transfers In	-	3,362	-	-
Total Other Financing Sources	-	3,362	-	-
Total Revenues and Other Financing Sources	1,999,477	791,470	5,000,000	2,180,000

Local Transportation Fund
Revenue Information

The Transportation Development Act (TDA) authorizes the creation of a Local Transportation Fund (LTF) in each county for the transportation purposes specified in the TDA. LTF is derived from a quarter-cent retail sales tax collected countywide. The quarter-cent is returned by the California Department of Tax and Fee Administration (CDTFA) to each county according to the amount of tax collected in that county.

SBCTA is a recipient of LTF for fund administration, planning, Article 3 bicycle and pedestrian, and rail and bus programs, which is accounted for in the General Fund. Allocation of the remaining funds are distributed to local jurisdictions and transit agencies based on annual apportionments and allocations approved by the SBCTA Board.



LTF revenues for Fiscal Year 2026/2027 are estimated at $153.8 million, which is an increase of $1.6 million from the previous year.

Sales Tax-Local Transportation Fund

Sales Tax revenue of $151.6 million represents 98.53 percent of the LTF revenue. Current sales tax revenue and balance carry-over will provide $148.4 million for transit allocations and pass-throughs to local jurisdictions and transit operators and $43.9 million for SBCTA transit, planning, and administrative activities for Fiscal Year 2026/2027.

Investment Earnings

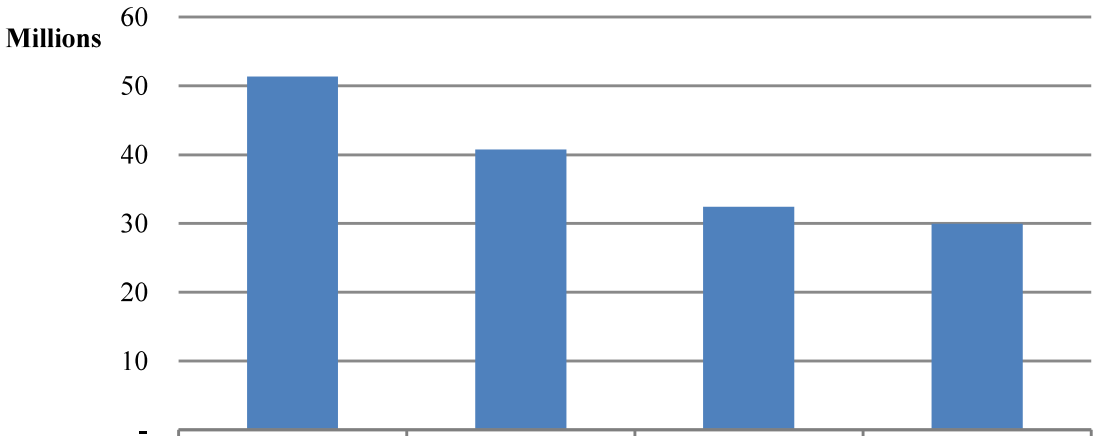
Investment earnings of $2.3 million are generated from investing idle cash. The investment earnings are distributed based on average cash balances at the end of the fiscal year. This revenue source represents 1.47 percent of the LTF revenue.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Taxes				
Sales Tax-LTF	148,432,754	150,047,310	149,920,792	151,551,534
Total Taxes	148,432,754	150,047,310	149,920,792	151,551,534
Investment Earnings				
Investment Earnings	16,247,226	21,532,356	2,260,456	2,260,456
Total Investment Earnings	16,247,226	21,532,356	2,260,456	2,260,456
Total Revenues	164,679,980	171,579,666	152,181,248	153,811,990

State Transit Assistance Fund
Revenue Information

This fund serves as the depository for the State Transit Assistance Fund (STA) of the Transportation Development Act (TDA). The revenues are derived from the portion of the sales tax applied to the purchase of diesel and are appropriated annually by the State Legislature.

SBCTA is allocated a portion of the revenue for certain transit activities and projects accounted for in the General Fund. Allocation of the remaining funds are distributed to transit agencies based on annual apportionments and SBCTA Board allocations. This includes the new revenue allocated from Senate Bill 1 (SB1) State of Good Repair (SGR) Program.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$51,330,933	$40,775,109	$32,422,218	$29,961,240

Fund revenues for the Fiscal Year 2026/2027 are estimated at $30.0 million in comparison to $32.4 million of the previous year. The decrease of $2.5 million is due to an anticipated decrease in the State Development Act funding.

Intergovernmental

- State Transit Assistance Fund (STA)
- State of Good Repair (SGR) Pass-through

State Transit Assistance Fund (STA)

STA revenue will provide $24.3 million of transit allocations and pass-throughs for transit agencies and SBCTA transit activities. This revenue represents 81.11 percent of the STA revenue.

State of Good Repair (SGR) – Pass-through

SGR revenue will provide $4.8 million of transit allocations and pass-throughs for transit agencies and SBCTA transit activities in the Fiscal Year 2026/2027. This revenue represents 15.91 percent of the STA revenue.

Investment Earnings

Investment earnings of $893,728 are generated from investing idle cash. The investment earnings are distributed based on average cash balances at the end of the fiscal year. This revenue source represents 2.98 percent of the STA revenue.

State Transit Assistance Fund
Revenue Information

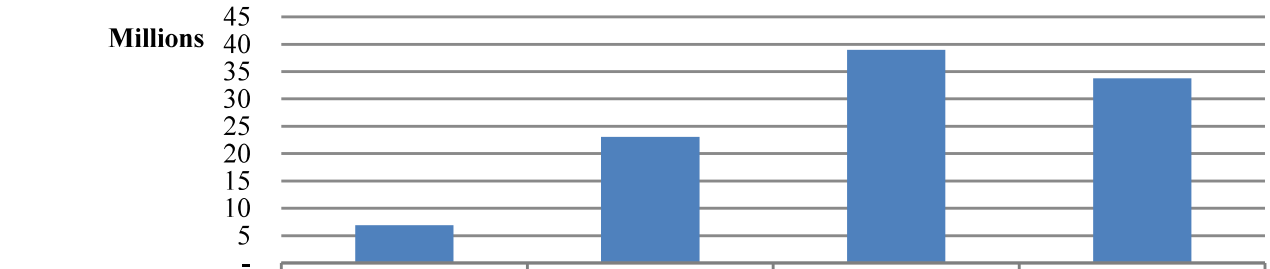
	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
State of Good Repair (SGR) - Pass-through	5,105,105	4,594,026	4,659,812	4,765,611
State Transit Assistance Fund	39,890,651	26,971,208	26,868,678	24,301,901
Total Intergovernmental	44,995,756	31,565,234	31,528,490	29,067,512
Investment Earnings				
Investment Earnings	6,335,177	8,677,324	893,728	893,728
Total Investment Earnings	6,335,177	8,677,324	893,728	893,728
Other Financing Sources				
Transfers In	-	532,551	-	-
Total Other Financing Sources	-	532,551	-	-
Total Revenues	51,330,933	40,775,109	32,422,218	29,961,240

Senate Bill 1 Fund
Revenue Information

This fund accounts for the activities using Senate Bill 1 Program Funds (SB1) – (Road Repair & Accountability Act 2017). Trade Corridor Enhancement Program are reported as a separate fund due to the large amount of funding in that program. The SB1 revenues are derived from the portion of fuel taxes applied to the purchase of gasoline and diesel, as well as from a new transportation fee imposed under the Vehicle License Fee Law and a new vehicle registration fee applicable only to zero-emission vehicles model year 2020 and later.

The revenue reflected in this fund excludes SB1 Funds allocated to SBCTA for certain transit activities and projects that are accounted for in the General Fund or in the State Transit Assistance Fund under the State of Good Repair Program (SGR), which includes funding to be distributed to transit agencies based on annual apportionments and SBCTA Board allocations.

The revenue in this fund is awarded to SBCTA through competitive grants or formula allocations.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues	$6,941,039	$23,098,950	$38,972,683	$33,756,551

Fund revenues for the Fiscal Year 2026/2027 are estimated at $33.8 million in comparison to $39.0 million of the previous year. The decrease of $5.2 million is mainly due to the reduced reimbursement of SB1 Funds for large capital projects in the Fiscal Year 2026/2027.

Intergovernmental

- Local Partnership Program (LPP) – Formula – SB1
- Freeway Service Patrol (FSP) – SB1
- Sustainable Communities Grants-SB1
- Solutions for Congested Corridors Program (SCCP) – SB1

Local Partnership Program (LPP) – Formula – SB1

LPP – Formula – SB1 revenue of $8.4 million represents 24.99 percent of the total fund revenue. The SB1 revenue will provide funding for the Interstate 10 (I-10) Corridor Express Lanes Contract 1 Project of the Project Delivery Program.

Freeway Service Patrol (FSP) – SB1

FSP-SB1 revenue of $2.2 million represents 6.71 percent of the total fund revenue. The SB1 revenue will provide funding for continuation of the FSP Program of the Commuter and Motorist Assistance Program, as costs for services are increasing.

Sustainable Communities Grants-SB1

Sustainable Communities Grants-SB1 revenue of $500,000 represents 1.48 percent of the total fund revenue. The SB1 revenue will provide funding for the 360 for 960 Project of the Planning Program.

Senate Bill 1 Fund
Revenue Information

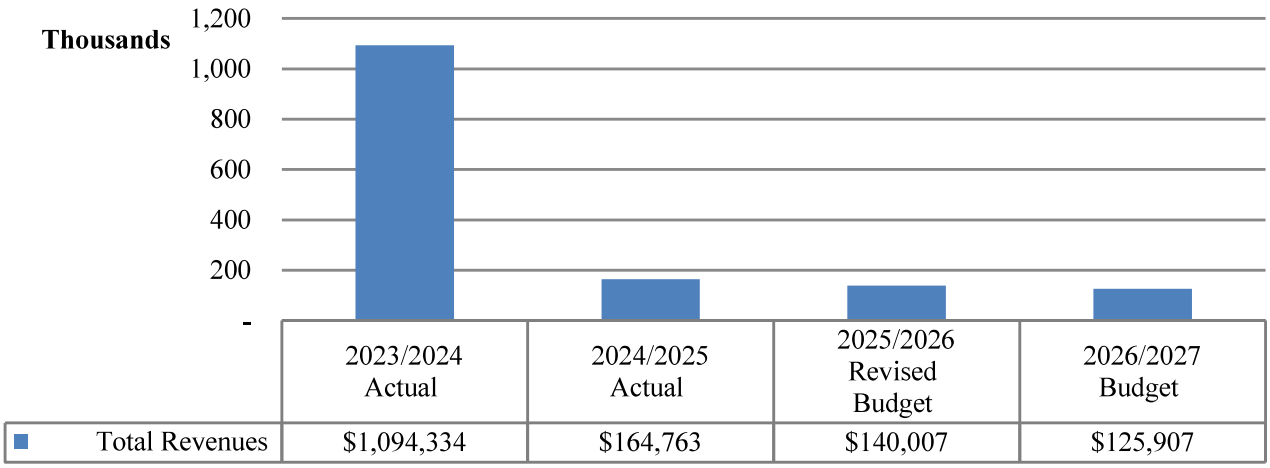
Solutions for Congested Corridors Program (SCCP) – SB1

SCCP – SB1 revenue of $22.6 million represents 66.82 percent of the total fund revenue. The SB1 revenue will provide funding for the West Valley Connector Project of the Transit Program.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
Local Partnership Program-Formula-SB1	687,148	2,942,135	5,501,143	8,436,600
Freeway Service Patrol (SAFE)-SB1	2,464,113	1,050,046	1,624,471	2,263,579
Sustainable Communities Grants-SB1	487,732	193,464	-	500,000
Solutions for Congested Corridors Program-SB1	3,302,046	18,913,306	31,847,069	22,556,372
Total Intergovernmental	6,941,039	23,098,950	38,972,683	33,756,551
Total Revenues	6,941,039	23,098,950	38,972,683	33,756,551

Measure I 1990-2010 Fund
Revenue Information

The Measure I 1990-2010 Fund accounts for the one-half cent Measure I Sales Tax approved by the voters of San Bernardino County in November 1989. Ordinance 89-1 established the expenditure plan for the distribution of tax revenues. The sales tax expired in 2010, and the remaining fund balance will be used for eligible activities and projects.



Fund revenues for Fiscal Year 2026/2027 are estimated to be $125,907, derived from investment earnings.

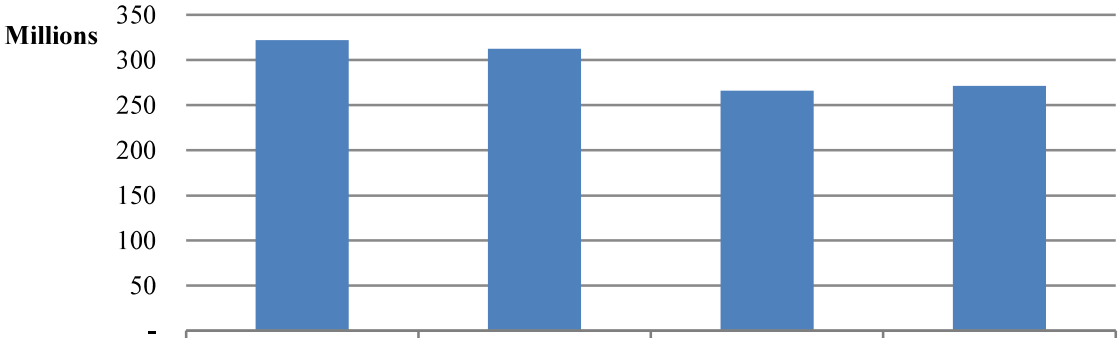
Investment Earnings

Investment earnings and existing fund balance will provide financing for certain freeway and interchange project activities for projects authorized by Ordinance 89-1 and the expenditure plan.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Investment Earnings				
Investment Earnings	176,861	164,763	140,007	125,907
Miscellaneous	917,473	-	-	-
Total Investment Earnings	1,094,334	164,763	140,007	125,907
Total Revenues	1,094,334	164,763	140,007	125,907

Measure I 2010-2040 Fund
Revenue Information

Measure I 2010-2040 Fund accounts for the extension of the one-half cent Measure I Sales Tax approved by the voters of San Bernardino County in November 2004. Ordinance 04-01 established the expenditure plan for the distribution of tax revenues to the subareas of the county.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$321,937,612	$312,397,271	$266,059,276	$271,298,549

Fund revenues for Fiscal Year 2026/2027 are estimated at $271.3 million in comparison to $266.1 million of the previous year. The increase of $5.2 million is due to anticipated normalization in sales tax revenue growth.

Measure I Sales Tax

Measure I 2010-2040 Sales Tax revenue of $254.6 million represents 93.84 percent of the estimated fund revenue.

Investment Earnings

Investment earnings of $16.6 million are generated from investing idle cash. The investment earnings are distributed based on average cash balances at the end of the fiscal year for each Measure I Program. This revenue source represents 6.13 percent of the Measure I 2010-2040 Fund revenues.

Other Financing Sources

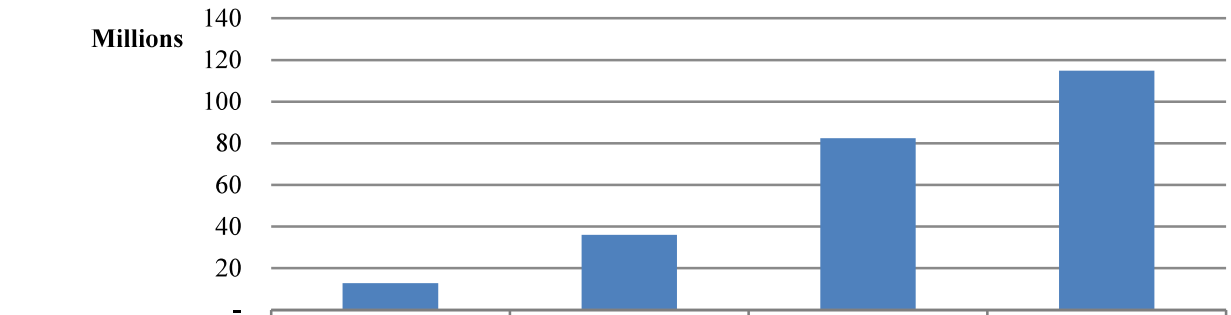
Transfers from the General Fund for reimbursement from the Indirect Fund for prior year allocations for $81,173, which represents 0.03 percent of Measure I 2010-2040 Fund revenue.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Taxes				
Sales Tax-MSI	249,287,798	248,318,687	246,183,300	254,576,300
Total Taxes	249,287,798	248,318,687	246,183,300	254,576,300
Investment Earnings				
Investment Earnings	24,838,884	28,096,297	19,672,316	16,641,076
Total Investment Earnings	24,838,884	28,096,297	19,672,316	16,641,076
Miscellaneous				
Land Transactions	-	15,998,719	-	-
Total Miscellaneous	-	15,998,719	-	-
Other Financing Sources				
Transfers In	47,810,930	19,983,569	203,660	81,173
Total Other Financing Sources	47,810,930	19,983,569	203,660	81,173
Total Revenues and Other Financing Sources	321,937,612	312,397,271	266,059,276	271,298,549

Trade Corridor Enhancement Program Fund
Revenue Information

This fund accounts for the activities using Senate Bill 1 Program Funds (SB1) specifically for the Trade Corridor Enhancement Program. This fund is reported separately due to the large amounts associated with this funding source.

The revenue in this fund is awarded to SBCTA through competitive grants or formula allocations.



Fund revenues for the Fiscal Year 2026/2027 are estimated at $114.8 million in comparison to $82.5 million of the previous year. The increase of $32.4 million is mainly due to the increased reimbursement of SB1 Funds for large capital projects in the Fiscal Year 2026/2027.

Intergovernmental

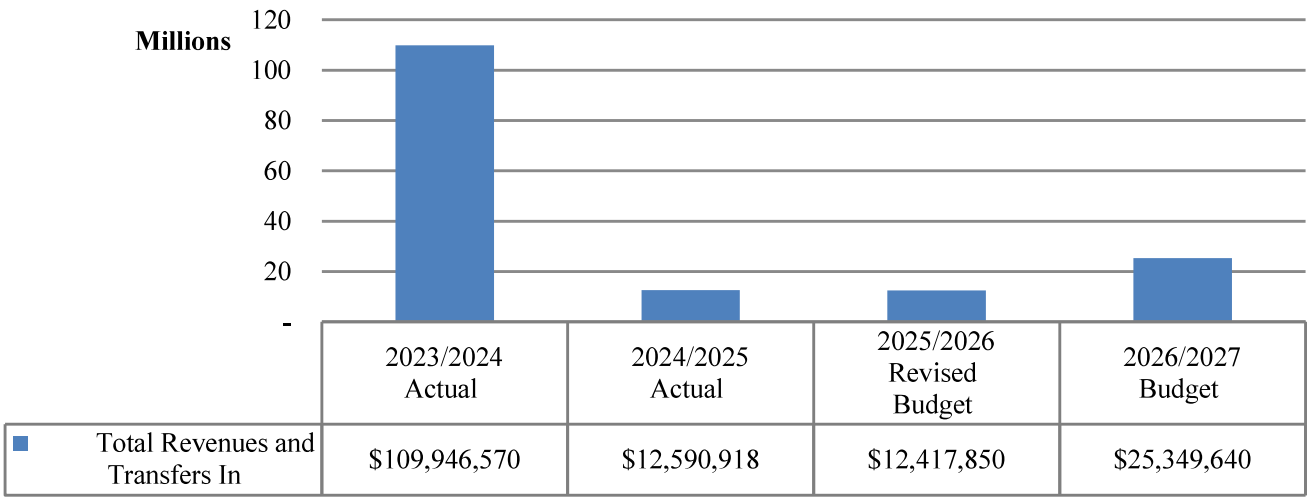
Trade Corridor Enhancement Program (TCEP) – SB1

TCEP – SB1 revenue of $114.8 million represents 100 percent of the total fund revenue. The SB1 revenue will provide funding for the Interstate 15 Corridor Express Lanes Contract 1, I-10 Corridor Express Lanes Contract 2, US-395 Widening Phase 2, and Zero-Emission Truck Charging Station Projects of the Project Delivery Program.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
Road Repair and Accountability-SB1	12,929,141	36,027,160	82,468,090	114,828,722
Total Intergovernmental	12,929,141	36,027,160	82,468,090	114,828,722
Total Revenues	12,929,141	36,027,160	82,468,090	114,828,722

Debt Service Fund
Revenue Information

Debt Service Fund accounts for payments of principal and interest on debt. Bond proceeds have been used to accelerate projects for Transit and Project Delivery Programs.



Revenues for payments of debt service are processed as transfers from various Measure I Programs. These programs allocated bond proceeds to fund projects.

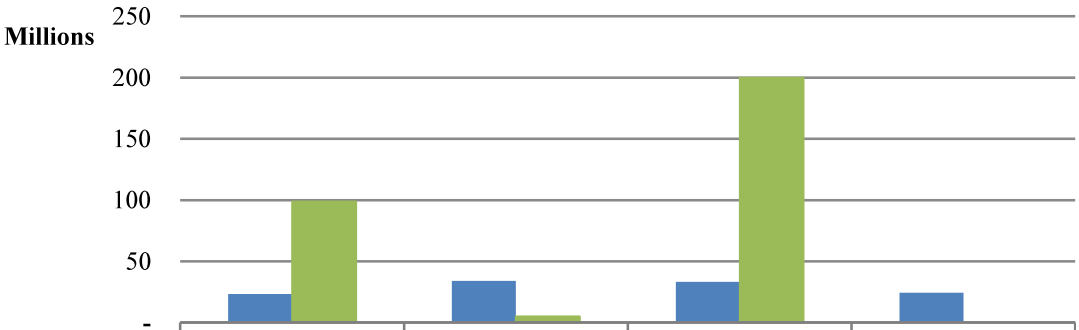
Other Financing Sources

Cash is transferred from various Measure I Programs that received funds from bond proceeds to complete various projects. The debt service payments and trustee fees are budgeted in this fund. Transfers from Measure I Program represents 100 percent of the Debt Service revenue.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Investment Earnings				
Investment Earnings	1,507,075	198,910	-	-
Total Investment Earnings	1,507,075	198,910	-	-
Other Financing Sources				
Transfers In	108,439,495	12,392,008	12,417,850	25,349,640
Total Other Financing Sources	108,439,495	12,392,008	12,417,850	25,349,640
Total Revenues and Other Financing Sources	109,946,570	12,590,918	12,417,850	25,349,640

Capital Projects Fund
Revenue Information

Capital Projects Fund accounts for local agency reimbursements and contributions, sales tax revenue bond proceeds for transportation, and transit improvement projects for the advancement of transportation improvement projects. The revenue is recorded in the Environment and Energy Conservation, Commuter and Motorist Assistance, Planning and Regional, Transit, Projects Delivery Programs, and Fund Administration.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$23,557,111	$34,116,088	$33,055,037	$24,461,306
Bonds and Commercial Paper (Short Term Borrowing)	98,773,385	5,000,000	200,000,000	-

Capital Projects Fund revenues for the Fiscal Year 2026/2027 are estimated at $24.5 million in comparison to $233.1 million of the previous year. The decrease of $208.6 million is mainly due to 2026A Sales Tax Revenue Bonds issued in Fiscal Year 2025/2026.

Intergovernmental

Intergovernmental revenues of $20.8 million include the County of San Bernardino, cities within the county, and other governmental agencies and represent 84.91 percent of the Capital Projects Fund revenue.

Investment Earnings

Investment earnings of $1.1 million are generated from investing idle cash. The investment earnings are distributed based on average cash balances at the end of the fiscal year. This revenue source represents 4.56 percent of the Capital Projects Fund revenue.

Miscellaneous

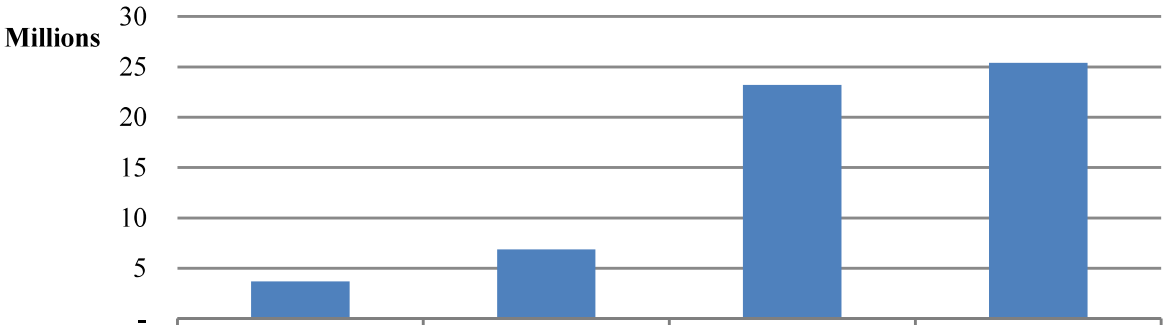
Miscellaneous revenue of $2.6 million accounts for reimbursement agreements with other governmental agencies to fund a portion of Capital Projects, which represents 10.53 percent of the Capital Projects Fund revenue.

Capital Projects Fund
Revenue Information

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Intergovernmental				
Barstow	1,706,595	687,020	5,000	-
Caltrans	294,833	-	-	-
Chino	1,682,732	229,509	222,175	151,140
Colton	80,044	3,888	1,932,194	1,852,244
Fontana	466,521	523,275	454,402	410,902
Highland	-	(4,197)	140,784	429,666
Los Angeles County Metro Transportation Authority	196,092	210,160	316,355	311,868
Montclair	127,409	2,068,776	2,149,241	2,017,241
Omnitrans	3,509,887	2,527,550	2,803,365	3,154,557
Ontario	426,578	4,556,263	2,223	4,500
Orange County Transportation Authority	42,829	51,189	131,947	134,398
Rail Station Coop	-	-	175,000	-
Rancho Cucamonga	43,398	277,994	25,000	16,000
Redlands	320,095	20,782	197,435	405,360
Rialto	-	-	-	3,500
Riverside County Transportation Commission	161,142	66,094	145,771	148,931
San Bernardino	1,763,373	995,282	4,069,582	901,063
San Bernardino County	7,760,889	4,854,249	8,907,900	7,265,499
San Bernardino County Public Health	103,336	84,366	25,000	-
Southern California Association of Governments	-	1,091,275	8,175,619	3,459,146
Southern California Regional Rail Authority	12,525	2,198	20,881	854
Upland	18,927	111,714	11,000	11,850
Ventura County Transportation Commission	15,014	13,735	40,037	40,758
Yucca Valley	-	-	70,000	50,000
Total Intergovernmental	18,732,216	18,371,122	30,020,911	20,769,477
Investment Earnings				
Investment Earnings	771,738	1,165,787	1,267,417	1,115,809
Total Investment Earnings	771,738	1,165,787	1,267,417	1,115,809
Miscellaneous				
AT&T	24,467	-	-	2,000,000
Burlington Northern Santa Fe Railroad (BNSF)	-	-	766,709	576,020
Esri	6,943	-	-	-
Local Projects	-	-	1,000,000	-
National Comm Renaiss California	60,000	-	-	-
Union Pacific Railroad (UPRR)	94,837	-	-	-
Total Miscellaneous	186,248	-	1,766,709	2,576,020
Other Financing Sources				
Transfers In	3,866,909	14,692,252	-	-
Commercial Paper (Short Term Borrowing)	2,500,000	5,000,000	-	-
Premium on Bonds Issued	14,393,385	-	10,000,000	-
Revenue Bond Proceeds	81,880,000	-	190,000,000	-
Gain(Loss) on Land Held for Resale	-	(113,073)	-	-
Total Other Financing Sources	102,640,294	19,579,179	200,000,000	-
Total Revenues and Other Financing Sources	122,330,495	39,116,088	233,055,037	24,461,306

Nonmajor Governmental Fund
Revenue Information

Nonmajor Governmental Funds include Service Authority for Freeway Emergencies, Freeway Service Patrol, Mobile Source Air Pollution Reduction Review Committee, Council of Governments, and the Federal American Recovery and Reinvestment Act. The revenue is recorded in the following programs: General Government, Planning and Regional, Transit, and Project Delivery.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues and Transfers In	$3,694,071	$6,865,515	$23,213,214	$25,400,981

Nonmajor Governmental Fund revenues for Fiscal Year 2026/2027 are estimated to be $25.4 million in comparison to $23.2 million from the previous year, an increase of $2.2 million mainly due to higher grant allocations. Revenue budgeted is from the following sources:

Intergovernmental

- Active Transportation Program-State (ATP)
- Affordable Housing & Sustainable Communities Program (AHSCP)
- Climate Adaptation Planning (CAP)
- Freeway Service Patrol Program (FSP)
- Low Carbon Transit Operations Program (LCTOP)
- San Bernardino County Housing Trust
- Southern California Association of Governments (SCAG)
- South Coast Air Quality Management District (SCAQMD)/Mobile Source Air Pollution Reduction Review Committee (MSRC)
- Service Authority for Freeway Emergencies (SAFE)
- Western Riverside Council of Governments (WRCOG)

Active Transportation Program-State (ATP)

ATP- State revenue of $175,000 represents 0.69 percent of Nonmajor Governmental Fund revenue is for the Planning and Regional Program.

Affordable Housing & Sustainable Communities Program (AHSCP)

AHSCP- Federal revenue of $4.0 million represents 15.89 percent of Nonmajor Governmental Fund revenue is for the Transit Program.

Climate Adaptation Planning (CAP)

CAP - Federal revenue of $500,000 represents 1.97 percent of Nonmajor Governmental Fund revenue is for the Planning and Regional Program.

Freeway Service Patrol (FSP)

FSP Program revenue of $1.6 million represents 3.30 percent of Nonmajor Governmental Fund revenue. The FSP Program revenue covers beats in the valley area and portions of the Cajon Pass. The funds are used for technical communications, California Highway Patrol (CHP), and various tow agreements.

Low Carbon Transit Operations Program (LCTOP)

LCTOP revenue of $3.6 million represents 14.30 percent of Nonmajor Governmental Fund revenue is for Arrow Service for the Transit Program.

San Bernardino County Housing Trust Joint Powers Authority (JPA)

San Bernardino County Housing Trust JPA revenue of $4.6 million is a reimbursement for staffing resources and represents 18.00 percent of Nonmajor Governmental Fund revenue.

Southern California Association of Governments (SCAG)

SCAG revenue of $2.7 million represents 10.75 percent of Nonmajor Governmental Fund revenue for Regional Early Action Planning grant to assist jurisdictions to complete housing program.

South Coast Air Quality Management District (SCAQMD)/Mobile Source Air Pollution Reduction Review Committee (MSRC)

SCAQMD/MSRC revenue of $4.0 million represents 15.92 percent of Nonmajor Governmental Fund revenue. The SCAQMD/MSRC revenue accounts for State funding for projects that demonstrate improvement in air quality.

Service Authority for Freeway Emergencies (SAFE)

SAFE revenue of $1.8 million represents 7.09 percent of Nonmajor Governmental Fund revenue. The revenues are derived from vehicle registration fees received from the Department of Motor Vehicles for emergency call boxes to assist motorists.

Western Riverside Council of Governments (WRCOG)

WRCOG revenue of $557,769 is a reimbursement from WRCOG for the regional energy network program and represents 2.20 percent of Nonmajor Governmental Fund revenue.

Special Assessments

General Assessment Dues of $1.5 million represent 6.02 percent of the Nonmajor Governmental Fund revenue. SBCOG annually collects dues from its member jurisdictions, as authorized in the joint powers agreement, that are intended to fund SBCOG activities related to issues of mutual concern to the general membership. Dues are levied by a formula whereby one-half of the assessment is based on population, and the other one-half is based on the assessed valuation of each member jurisdiction.

Nonmajor Governmental Fund
Revenue Information

Investment Earnings

Investment earnings of $102,332 are generated from investing idle cash. Investment earnings represent 0.40 percent of Nonmajor Governmental Fund revenue.

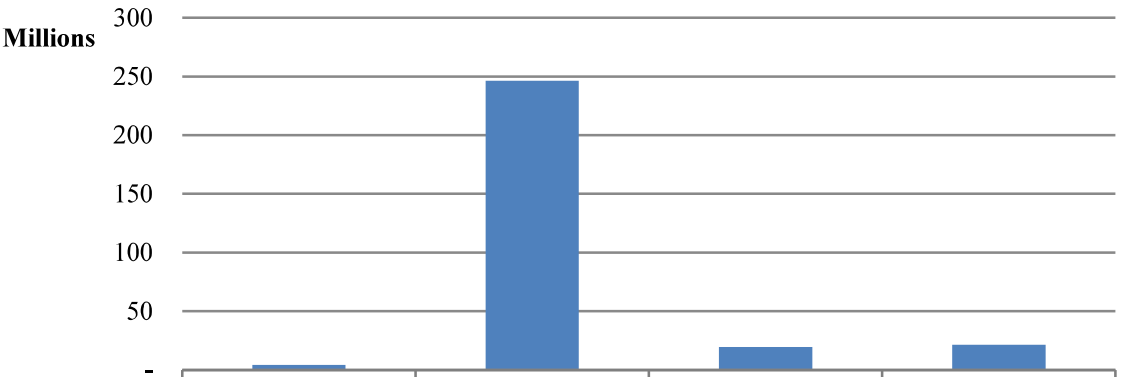
Other Financing Sources

Transfers from the General Fund for reimbursement from the Indirect Fund for prior year allocations for $119,752, which represents 0.47 percent of Nonmajor Governmental Fund revenue.

	2023/2024 Actual	2024/2025 Actual	Revised Budget	2026/2027 Budget
Intergovernmental				
Active Transportation Program-Federal	-	-	200,000	-
Active Transportation Program-State	-	106,923	-	175,000
Affordable Housing & Sustainable Communities Program	-	193,808	4,752,014	4,037,638
Climate Adaptation Planning	-	-	700,000	500,000
Freeway Service Patrol	34,575	1,654,574	1,689,961	1,599,000
Low Carbon Transit Operations Program	(39,270)	600,000	2,147,555	3,631,768
Orange County Transportation Authority	23,480	29,856	-	-
Rancho Cucamonga Fire Protection District	8,091	-	-	-
Riverside County Transportation Commission	3,104	4,190	-	-
San Bernardino County	58,178	1,530	95,350	-
San Bernardino County Housing Trust	-	5,285	2,244,020	4,572,333
Southern California Association of Governments	74,701	4,330	5,556,394	2,730,840
South Coast Air Quality Management District/Mobile Source Review Committee	-	-	1,163,400	4,045,000
State Wildlife Conservation Board	154,298	-	-	-
Vehicle Registration Fees	1,965,476	1,997,647	1,902,000	1,800,000
Western Riverside Council of Governments\Regional Energy Network	646,852	971,812	1,153,707	557,769
Total Intergovernmental	2,929,486	5,569,956	21,604,401	23,649,348
Special Assessments				
General Assessment Dues	404,291	991,873	1,500,000	1,529,549
Total Special Assessments	404,291	991,873	1,500,000	1,529,549
Investment Earnings				
Investment Earnings	299,645	244,669	108,813	102,332
Total Investment Earnings	299,645	244,669	108,813	102,332
Miscellaneous				
Callbox Knockdown Recovery	546	10,767	-	-
Fees for PACE Program	60,026	47,875	-	-
Total Miscellaneous	60,572	58,642	-	-
Other Financing Sources				
Transfers In	77	375	-	119,752
Total Other Financing Sources	77	375	-	119,752
Total Revenues and Other Financing Sources	3,694,071	6,865,515	23,213,214	25,400,981

Enterprise Fund
Revenue Information

Enterprise Fund accounts for operating activities relating to the Interstate 10 (I-10) Express Lanes.



	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Total Revenues, Transfers In, and Contributions	$4,445,446	$246,279,933	$19,300,000	$21,400,000

Express Lanes operations on the I-10 Express Lanes began in August 2024. SBCTA has fully drawn down on the loan from the United States Department of Transportation (USDOT) under the Transportation Infrastructure Finance and Innovation Act (TIFIA) Program for $225 million. The loan payable to the TIFIA Program is recorded as a liability on the balance sheet of the Enterprise Fund to be repaid from toll revenues.

Express Lanes Fees and Charges

Express Lanes Fees and Charges for services are estimated at $21.4 million. These charges represent 100 percent of the Express Lanes Fund revenue.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Express Lanes Fees and Charges				
I-10 Express Lanes	-	18,133,433	19,300,000	21,400,000
Total Express Lanes Fees and Charges	-	18,133,433	19,300,000	21,400,000
Investment Earnings				
Investment Earnings	171,949	448,517	-	-
Total Investment Earnings	171,949	448,517	-	-
Other Financing Sources				
Transfers In	4,273,497	-	-	-
Capital Contributions	-	227,697,983	-	-
Total Other Financing Sources	4,273,497	227,697,983	-	-
Total Revenues and Other Financing Sources	4,445,446	246,279,933	19,300,000	21,400,000

Interstate 10 (I-10) Truck Climbing Lane: A wide view of the I-10 freeway showing multiple lanes of traffic moving in both directions, with a newly constructed truck climbing lane and upgraded pavement.

PROGRAM EXPENDITURE DETAIL SECTION

GENERAL GOVERNMENT

General Government Program Budget

Description

The General Government Program provides general services and support to all programs at SBCTA. The Program includes the following activities:

Board of Directors

The policy-making body of SBCTA and SBCOG includes elected representatives of all of San Bernardino County cities and the Board of Supervisors.

Executive Administration and Support

This task provides administration and support services to the Board, management staff, and records management.

General Counsel

The General Counsel is the legal representative and advisor of SBCTA and SBCOG and reports directly to the Board.

Financial Management

Financial Management provides strong fiscal stewardship and leadership necessary in administering the funds entrusted to SBCTA and SBCOG to carry out its various functions, including employee payroll and benefits administration.

Procurement

Procurement provides centralized purchasing and contract administration for SBCTA and SBCOG. Also, manages SBCTA's comprehensive insurance program and identification of insurance requirements for contracts.

Management Services

Management Services provides for the SBCTA and SBCOG information technology (IT), data management, telecommunications systems, vehicle maintenance, and compliance coordination with civil rights statutes.

Human Resources

Human Resources is responsible for the overall personnel function of SBCTA. It includes recruitment, employee development, safety functions, and special studies.

Intergovernmental

This task represents the internal and member agency activities that include SBCTA, as well as regional collaboration with agencies through the County and surrounding areas.

Legislative Affairs

Legislative Affairs advocates for policies, funding, legislation and regulatory actions to advance the transportation and council of governments priorities of the Board.

Public Affairs

Public Affairs maintains a comprehensive public communications program to engage member agencies, private partners, and the community on SBCTA and SBCOG programs and projects.

Building Operation

Building Operation manages and maintains the operation of the Santa Fe Depot.

General Government Program Budget

Objectives

Board of Directors
1. Maintain project delivery focus.
2. Foster and strengthen relationships with Federal and State partners.
3. Engage in legislative advocacy in Sacramento and Washington, D.C.

Executive Administration and Support
1. Nurture relationships with peer agencies, partners in the private sector, and at State and Federal agencies.
2. Maintain records retention/destruction in accordance with policy.

General Counsel
1. Monitor Federal and State legislation related to SBCTA and SBCOG activities.
2. Assist with establishment of Regional Housing Trust Joint Powers Authority.
3. Continue supporting staff in effecting Brightline West transactions.
4. Review and update contracts, procurements and templates.

Financial Management
1. Update long-term debt and investment policies.
2. Record operations and activity for Interstate 10 (I-10) Express Lanes Contract 1 and Interstate 15 (I-15) Express Lanes.
3. Update internal control assessment to ensure proper financial controls are implemented.
4. Apply to Government Finance Officers Association for annual budget and financial audit awards.
5. Manage and complete annual financial, Measure I and Transportation Development Act audits.
6. Work with other departments to implement a new Enterprise Resource Planning System.

Procurement
1. Plan and facilitate annual insurance underwriter forums to increase carriers' knowledge and comfort with SBCTA as an insurance risk.
2. Hold the annual Business to Business Expo.

Management Services
1. Automated governance and integrity of data using Microsoft Purview to enforce data retention and access rules thereby ensuring data remains protected and compliant through its lifecycle.
2. Strengthen cybersecurity practices and user awareness.
3. Conduct an annual safety audit of the SBCTA physical property location.

Human Resources
1. Conduct recruitment to keep SBCTA fully staffed.
2. Update and standardize key personnel policies and procedures.
3. Ensure continued compliance with Senate Bill (SB) 553 Workplace Violence Prevention Program requirements.

Intergovernmental
1. Address agency and regional issues identified in the SBCTA/SBCOG Engagement Framework.
2. Implement small business goals of the Board.
3. Develop and implement strategies to address regional homeless populations.

General Government Program Budget

Objectives

Legislative Affairs

1. Advocate increasing historic funding levels provided by Federal and State sources, as well as represent SBCTA's interests as new funding sources and methodologies are considered in a special session/budget funding package or as funds are further distributed through Cap-and-Trade programs.
2. Advocate to maintain and increase formula funding sources that are reliable and add more predictability to project development.
3. Build upon SBCTA's relationships with local, regional, Federal and State policymakers and stakeholders, business and community leaders, the media, and the public.
4. Advocate to advance the Federal and State legislative priorities of the Board including but not limited to: promoting the inclusion of regional corridors in goods movement policies and plans at the Federal and State level; supporting funding for freight priorities; working with statewide and regional partners on streamlining initiatives and expanded/extended authorities for alternative project delivery methods; and securing approval for SBCTA's sponsor legislation at the State level.
5. Continue Measure I renewal preparations (ad hoc committee work, expenditure plan development, public education and engagement).
6. Support implementation of Federal funding programs that advance project streamlining initiatives and enhanced project delivery authority, prioritize SBCTA projects and programs in funding decisions, and protect SBCTA's traditional funding and project selection roles and responsibilities.
7. Support the expansion of environmental exemptions for zero emission infrastructure (i.e. commuter rail and micro-transit).

Public Affairs

1. Continue to grow SBCTA's and SBCOG's online and traditional media presence and evaluate new tools that would further facilitate the understanding of and engagement in projects, programs, and services.
2. Build upon existing outreach and communication programs where possible, including enhancing graphic design services to develop a more comprehensive, uniform look for SBCTA and SBCOG materials.
3. Seek opportunities to partner with other agencies to build awareness of SBCTA projects, programs, and services.
4. Enhance education on Measure I and its successes in San Bernardino County.
5. Partner with internal and external stakeholders to implement the agency-wide marketing and communications strategy, which serves as a toolbox and guidebook to promote effective communications policies within and outside the organization.
6. Seek opportunities to participate in community events, as appropriate, throughout the county to promote SBCTA and SBCOG programs and services and further engage with the public.

Building Operation

1. Develop and maintain a long-term capital improvement plan and budget for SBCTA-owned facilities.
2. Assess facility for opportunities to implement additional Americans with Disabilities Act (ADA) enhancements, ensuring ongoing compliance with and advancement of the agency's ADA Transition Plan.

Performance/Workload Indicators

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Realized yield on operating investments	2.4%	4.0%	3.0%	3.0%
Sales Tax revenue note/bond rating (S&P/Fitch)	AAA/AAA	AAA/AAA	AAA/AAA	AAA/AAA
Measure I Sales Tax revenue forecast	YES	YES	YES	YES
Capital budget cash flow bond needs analysis	YES	YES	YES	YES
Long-term/Short-term financing	YES	YES	YES	YES
Manage the agency procurement processes efficiently and effectively	YES	YES	YES	YES
Manage the agency insurance program	YES	YES	YES	YES
Manage claims effectively and efficiently	YES	YES	YES	YES
Implementation of Enterprise Resource Planning system	N/A	N/A	N/A	YES
City/County Conference	YES	YES	YES	YES
Maintain constitutional protections for existing State funds	YES	YES	YES	YES
Programs and projects are able to proceed without major delays due to Federal and State actions	YES	YES	YES	YES
Build awareness of SBCTA programs and services, Measure I, and transit opportunities	YES	YES	YES	YES
Develop and implement an agency-wide engagement framework	N/A	N/A	YES	YES

Task 0100 Board of Directors

Purpose

The Board membership is comprised of the Mayor or a Council Member from each of the 22 cities and two towns within San Bernardino County and the five members of the County Board of Supervisors. The Board serves as the governing body of the County Transportation Authority and Council of Governments. The Board membership of the County Transportation Authority includes an ex-officio member appointed by the Governor of California. The Board is responsible for setting policies to enhance the quality of life of residents within the county, promoting cooperative regional planning, strengthening economic development efforts, exerting leadership in creative problem solving, and establishing priorities for the expenditure of funds in the most efficient and beneficial way to deliver projects and services.

Accomplishments

The Board's leadership and advocacy on behalf of San Bernardino County residents remain central to SBCTA's and SBCOG's success. Measure I continues to anchor funding and leverage outside investment, generating a 3:1 return since 2010, with $700 million producing $2.9 billion in completed projects. As SBCTA delivers the second half of this 30-year sales tax measure, strong stewardship of tax dollars remains a guiding principle: ***Promises Made, Promises Kept***.

The Mount Vernon Viaduct Project reached a major milestone with the bridge opening to traffic in August 2025, and substantial progress was made on the Interstate 15 (I-15) Corridor Freight and Express Lanes Project. The US 395 Phase 2 Freight Mobility and Safety Project, Interstate 10 (I-10) Corridor Freight and Express Lanes Project Contract 2, and the I-10 Mount Vernon Avenue Improvement Project all moved into construction. Work continued on the West Valley Connector, and the Zero Emission Multiple Unit (ZEMU) entered revenue service. The Board initiated work to enhanced Metrolink service between Montclair and Rancho Cucamonga following its judicious decision to no longer fund the Gold Line project. Although the Ontario International Airport (ONT) Connector received environmental clearance, the project was paused after design-build bids came in substantially over budget. Brightline West began constructing its Las Vegas station.

With the approval to increase to the SBCOG budget to support additional staff and a strengthened work plan, progress accelerated on the SBCOG Five-Year Work Plan, including the San Bernardino Regional Housing Trust and Regional Homelessness Strategic Plan priorities.

Work Elements

1. Establish policy guidelines to advance key initiatives, programs, and projects across the county.
2. Participate in SBCTA and SBCOG Policy Committees, Ad Hoc Committees, and Study Sessions.
3. Participate on regional boards as these are critical to ensure SBCTA's and SBCOG's concerns are understood regionally.
4. Engage in legislative advocacy in Sacramento and Washington, D.C.

The initiative to extend Measure I in November 2026 will provide long-term stability and allow key projects now in planning, including I-15 Contract 2, I-10 Contract 3, State Route (SR) 18 Phase 1, the Cajon Pass Truck Climbing Lane, and improvements along the SR 247/SR 62 corridor, to continue advancing toward construction without delay.

Product

Policy direction and goal setting for the agency.

Contract Information

a. Existing Contract
   i. 24-1003122, Agenda Management Software, Amount Budgeted $15,149.58.

Manager

Marleana Roman, Clerk of the Board/Administrative Manager

Task 0100 Board of Directors

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Professional Services	6,493	363	15,000	15,000
Attendance Fees	53,600	61,600	113,000	113,000
Security	5,997	5,931	23,260	16,000
Rentals-Office Equipment	6,635	-	3,800	5,000
Training/Registration	2,579	585	6,000	6,000
Travel Expense - Non-Employee	7,139	1,089	9,500	9,500
Travel Expense-Mileage-Non-Employee	15,442	18,423	21,000	23,000
Public Information Activities	-	-	1,200	1,000
Meeting Expense	5,897	6,095	14,000	14,000
Office Equip/Software-Inventorial	7,957	11,915	32,000	32,000
Total Expenditures	111,740	106,000	238,760	234,500
Funding Sources				
MSI Admin				170,000
Local Transportation Fund - Admin				10,000
Local Transportation Fund - Planning				35,500
SAFE-Vehicle Registration Fees				17,000
MSI Valley Fund-Freeway Projects				2,000
Total Funding Sources				234,500

Task 0200 Executive Administration and Support

Purpose

Provide appropriate leadership and direction to implement Board policies and priorities. The Executive Administration and Support task accommodates the overall administration of the agency and support services to the Board, management staff, and internal/external customers. This includes preparation of agendas and minutes for the Board, Policy Committee, and Technical Advisory Committee meetings.

Accomplishments

1. Continually reviewing internal policies and procedures to ensure compliance with Federal and State requirements and consistent application internally. This remains an ongoing but important effort to ensure the organization is functioning as the Board intended.
2. Worked closely with stakeholders and key leadership in the State to ensure previously committed State funds were not diverted from highway capacity projects. This effort will remain an important part of our advocacy for years to come.
3. Advocated in Sacramento to protect Senate Bill 1 grant funding from the potential negative impacts of proposed changes to the Climate Action Plan for Transportation Infrastructure (CAPTI) and to require a modernization of Senate Bill 743 to mitigate the exorbitant cost of requiring projects to have Vehicle Miles Traveled (VMT) neutrality.
4. Advocated in Sacramento to continue the Regional Early Action Plan (REAP) funding that is critical to the advancement of key SBCOG work plan elements.
5. Advocated for the restoration of Federal Highway Administration (FHWA) formula funding going directly to SBCTA for allocation to priority projects within the Federal 2026 Surface Transportation Reauthorization efforts.

Work Elements

This task provides for the following:

1. Executive Director oversight and management to implement Board priorities and support for the executive staff.
2. Executive Director participation on conference panels as necessary to maintain agency presence and participation in issues of regional significance.
3. Executive Director advocacy in Sacramento and Washington, D.C.
4. Preparation of agendas and minutes.
5. Maintenance of all official records and documents.
6. Monitoring Political Reform Act and Conflict of Interest Code filings.
7. Certify documents pertaining to SBCTA and SBCOG affairs.
8. Administrative support for agency-wide functions within the agency.

Product

Executive leadership and oversight to ensure that Board priorities are accomplished. Administrative support included in this task is critical for overall agency functions, posting of agendas, and preparation of minutes to document agency actions. Supports compliance with applicable laws and State requirements. The budget changes are primarily due to the addition of a second Deputy Executive Director position budgeted under this task.

Contract Information

a. Existing Contracts
   i. 22-1002672, Office Supplies County Participation Agreement, Amount Budgeted $10,000.
   ii. 22-1002683, Offsite Record Storage, Amount Budgeted $22,000.
   iii. 24-1003122, Agenda Management Software, Amount Budgeted $15,149.57.

Manager

Marleana Roman, Clerk of the Board/Administrative Manager

Task 0200 Executive Administration and Support

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	1,122,772	1,168,083	1,133,878	1,464,282
Regular Part-Time Employees	11,331	-	-	-
Overtime	1,057	1,834	14,850	14,850
Fringe Allocation-General	999,592	833,133	721,285	730,249
Professional Services	-	-	30,000	30,000
Consulting Services	-	10,000	20,000	20,000
Maintenance-Office Equipment	320	-	1,000	1,000
Rentals-Office Equipment	-	-	5,000	5,000
Dues/Memberships	29,315	22,491	40,000	40,000
Training/Registration	5,760	4,653	15,000	17,000
Postage	-	25	1,250	1,250
Travel Expense - Employee	21,927	14,426	15,000	21,500
Travel Expense-Mileage-Employee	511	724	2,100	2,100
Travel Expense-Other-Metrolink Tickets	282	21	300	300
Advertising	1,217	-	1,000	1,500
Printing - External	980	1,355	5,000	5,000
Printing - Internal	-	-	5,000	-
Record/Equipment Storage	6,396	6,084	22,000	22,000
Office Expense	5,775	7,459	15,000	15,000
Meeting Expense	556	272	3,600	5,600
Office Equip/Software-Inventorial	-	8,741	15,000	15,000
Total Expenditures	2,207,790	2,079,300	2,066,263	2,411,631

Funding Sources	
MSI Administration	730,412
Local Transportation Fund - Planning	229,212
Local Transportation Fund - Rail	39,268
Planning, Programming and Monitoring	9,663
MSI Valley Fund-Freeway Projects	158,214
MSI Valley Fund-Traffic Management System	3,624
MSI Victor Valley Fund-Traffic Management System	1,208
Indirect Cost Fund	1,240,030
Total Funding Sources	2,411,631

Task 0350 General Counsel

Purpose

General Counsel is the chief legal advisor for SBCTA and SBCOG. General Counsel, under the authority of the Board, renders legal advice and provides legal representation for SBCTA and SBCOG regarding matters relating to or arising from projects, programs and policies.

Accomplishments

1. Assisted Transit and Rail with the revision of the Real Property Policy and fee schedule.
2. Provided active support and guidance towards the establishment of Regional Housing Trust Joint Powers Authority.
3. Successfully implemented a structured, proactive approach to claims management for the agency.
4. Provided comprehensive quarterly litigation and claims updates for the Board.
5. Provided legal support for placement of a measure on the ballot to extend Transaction and Use Tax.
6. Increased General Counsel's meeting coverage to include City/County Manager's Technical Advisory Committee meetings.
7. Served as subject matter expert in regard to the Brown Act and California Public Records Act providing guidance to agency staff and ensuring compliance.
8. Advised staff in interpreting important new legislation including Senate Bill (SB) 707, amending the Brown Act, and SB 79 regarding transient-oriented development.

Work Elements

1. Assist Clerk with updating records retention schedule.
2. Assist Procurement with updating procurement templates.
3. Collaborate with new Third Party Administrator regarding claims administration and update written claims procedures.
4. Assist staff with updating environmental policy and delivery of environmental procedures manual.
5. Continue to pursue training and professional development of General Counsel staff, ensuring that staff provide up-to-date expertise to agency departments.

Product

1. Provide legal advice to staff and the Board.
2. Oversee outside counsel representing SBCTA and SBCOG in litigation and right-of-way matters.
3. Review, draft, and provide advice regarding hundreds of contracts and related agenda items annually.
4. Update and advise the Board regarding major legal issues and litigation matters.
5. Provide risk mitigation legal strategies and advice.
6. Aid SBCTA and SBCOG in attaining legal compliance in all activities.

Contract Information

New Contracts

i. RFQ, Legal Services, Outside Counsel for various specialty legal services on an as-needed basis. Amount Budgeted $90,000, Total Estimated Contract Amounts will vary based on services provided.

Manager

Julianna Tillquist, General Counsel

Task 0350 General Counsel

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	477,624	356,473	535,400	558,533
Fringe Allocation-General	424,824	253,855	336,180	275,751
Professional Services	7,205	6,916	10,470	9,500
Legal Fees	-	-	90,000	90,000
Claims	-	-	-	95,000
Dues/Memberships	2,045	1,336	2,090	3,360
Training/Registration	1,428	2,509	6,200	6,200
Postage	-	-	100	100
Travel Expense - Employee	1,593	3,188	6,000	6,000
Travel Expense-Mileage-Employee	326	566	500	500
Office Expense	-	-	-	50
Meeting Expense	-	-	500	500
Total Expenditures	915,045	624,842	987,440	1,045,494
Funding Sources				
MSI Administration				73,548
Local Transportation Fund - Planning				4,979
Local Transportation Fund - Rail				116,577
MSI Valley Fund-Freeway Projects				133,089
MSI Valley Fund-Fwy Interchange				46,660
Indirect Cost Fund				670,641
Total Funding Sources				1,045,494

Task 0400 Financial Management

Purpose

Provide for SBCTA's and SBCOG's finance and accounting, revenue claiming, cash/investment management, and monitor debt issuance and payments.

Accomplishments

1. Received 13th consecutive Government Finance Officers Association (GFOA) award for the Annual Comprehensive Financial Report (ACFR) and award for the Annual Budget.
2. Monitored short-term financing programs including notes, commercial paper, and other options.
3. Fulfilled all monthly and annual reporting obligations in accordance with the United States Department of Transportation (USDOT) loan agreement under the Transportation Infrastructure Finance and Innovation Act (TIFIA) Program for the I-10 Corridor Contract 1 Project.
4. Reviewed the internal control assessment to assess the effectiveness and efficiency of internal controls.
5. Performed an annual update of the Investment Policy No. 20100.
6. Monitored and completed various Measure I Local Pass-through and Transportation Development Act fund audits for the Fiscal Year 2024/2025.
7. Completed a successful issuance of the 2026 Sales Tax Revenue Bonds that secured long-term funding for certain transportation capital improvements at favorable rates, strengthening the agency's financial position and supporting continued infrastructure investment.

Work Elements

This activity provides financial administration, general accounting, grant and project accounting, budgeting, payroll, accounts payable, independent audit, revenue forecasting, revenue claiming, and cash and debt management. In addition, this activity is working with other departments throughout SBCTA to implement a new Enterprise Resource Planning system. The activity entails the following consulting contracts:

1. Auditing and accounting services:
   i. Independent financial audit and single compliance audit.
   ii. Financial, Measure I local street and senior and disabled pass-through, and Transportation Development Act compliance audits of transit operators, cities, towns, and the county.

2. Financial advisory services will include a continuing review of the strategic plan and cash flows:
   i. The short- and long-term needs of SBCTA and SBCOG.
   ii. Financing options and alternative debt structures.
   iii. Financing timetables.
   iv. Revenue forecasts.

3. Investment advisory services will include the following:
   i. Advice on portfolio performance, current investment strategies, cash management, and cash flow projections.
   ii. Monthly and quarterly preparation of investment reports.
   iii. Review investment policies, practices, procedures, and portfolio status.
   iv. Observations and recommendations regarding the adequacy of investment controls.

4. Review financing timetables and structure new debt issues, as necessary, including rating agency presentations and official statements.

The budgetary decrease is mainly due to procurement activities moving to a separate task 0410 Procurement.

Task 0400 Financial Management

Product

Provide financial management support for all activities in the organization. Annually complete the ACFR and budget and submit them to GFOA for award consideration. The majority of the costs attributed to financial management are accounted for in the Indirect Cost Fund and charged to various funds.

Contract Information

a. Existing Contracts
   i. 20-1002281, 20-1002295, 21-1002607, 22-1002704, 24-1003074, and 24-1003075 Rating Services, Amount Budgeted $0.*
   ii. 20-1002379, Special Tax Consultant, Amount Budgeted $0.*
   iii. 20-1002380 and 20-1002322, Financial Advisory Services, Amount Budgeted $20,000.
   iv. 20-1002438 and 21-1002474, On-call Temporary Employment Services, Amount Budgeted $40,000.
   v. 21-1002544, Sales Tax Consulting Services, Amount Budgeted $10,000.
   vi. 21-1002552, Data Processing and Aerial Photographs, Amount Budgeted $25,000.
   vii. 21-1002624, Bond Counsel, Amount Budgeted $10,000.
   viii. 21-1002625, Disclosure Counsel, Amount Budgeted $0.*
   ix. 22-1002721, I-15 Cooperative Agreement, Amount Budgeted $0.*
   x. 22-1002779, Printing and Mail Courier Services, Amount Budgeted $1,500.*
   xi. 23-1002833, Financial Model for Express Lanes Operations, Amount Budgeted $0.*
   xii. 23-1002932, Banking and Credit Card Services, Amount Budgeted $5,000.
   xiii. 23-1002933, Economist Services, Amount Budgeted $15,000.
   xiv. 24-1003085, Auditing Services for Financial Statements, Amount Budgeted $182,600.
   xv. 24-1003086, Auditing Services for Measure I Local Pass-through and Parking Fees, Amount Budgeted $877,000.
   xvi. 24-1003173, Auditing Services for Transit Operators, Amount Budgeted $205,000.
   xvii. 25-1003184, Investment Advisory Services, Amount Budgeted $150,000.
   xviii. 25-1003210 and 20-1002378, On-Call Audit Services, Amount Budgeted $40,000.
   xix. 25-1003291, Implementation of Enterprise Resource Planning System, Amount Budgeted $205,000.

b. New Contracts
   i. RFP, Custodial Banking Services, Amount Budgeted $1,000, Total Estimated Contract Amount $50,000.
   ii. RFP, Financial Advisory Services, Amount Budgeted $20,000, Total Estimated Contract Amount $500,000.
   iii. RFP, Auditing Services for Transit Operators, Amount Budgeted $205,000, Total Estimated Contract Amount $750,000.

c. Software License Agreements and Software Subscriptions*
   i. Financial management software, Amount Budgeted $67,000.
   ii. Lease and subscription-based information technology arrangements management software, Amount Budgeted $10,000.

*These contracts are managed for performance by Finance and budgeted by other programs within the agency. The amount budgeted is reflected within each of those respective programs.

Manager

Lisa Lazzar, Chief Financial Officer

Task 0400 Financial Management

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	1,263,890	1,045,517	1,389,751	978,894
Overtime	10,384	16,690	14,850	14,850
Retirement Contribution-Employer	12,373,692	-	-	-
Fringe Allocation-General	1,133,405	756,429	881,948	452,274
Professional Services	99,876	45,214	224,260	161,000
Consulting Services	64,203	82,414	140,000	20,000
County Fees	85,388	115,204	100,000	169,000
Auditing and Accounting	1,018,669	1,230,618	1,454,000	1,372,600
Investment Management Fees	148,498	147,241	147,000	150,000
Legal Fees	9,503	59,611	50,000	60,000
Dues/Memberships	3,854	2,770	13,000	6,000
Training/Registration	5,396	4,100	20,000	12,000
Postage	2,594	3,231	2,100	2,100
Travel Expense - Employee	11,111	310	16,000	9,000
Travel Expense-Mileage-Employee	578	63	4,100	2,100
Advertising	425	-	2,800	2,000
Printing - External	809	977	2,000	1,500
Bank Charges	443	468	1,000	1,000
Other Service Charges	143,712	112,173	-	10,000
Office Expense	679	107	500	500
Meeting Expense	493	-	500	500
Office Equip/Software-Inventorial	-	-	-	10,000
Computer Hardware and Software	-	-	300,000	205,000
Total Expenditures	16,377,600	3,623,138	4,763,809	3,640,318
Funding Sources				
MSI Administration				1,104,352
Local Transportation Fund - Admin				619,567
Local Transportation Fund - Planning				53,491
Local Transportation Fund - Rail				4,154
Transit and Intercity Rail Capital Program-SB125				1,264
Zero Emission Transit Capital Program-SB125				1,264
SAFE-Vehicle Registration Fees				39,053
MSI Valley Fund-Freeway Projects				113,573
MSI Valley Fund-Fwy Interchange				78,815
MSI Valley Fund-Grade Separations				40,545
MSI Valley Fund-Metrolink/Rail Service				50,363
MSI Victor Valley Fund-Local Street				10,000
Indirect Cost Fund				1,523,877
Total Funding Sources				3,640,318

Task 0410 Procurement

Purpose

This activity provides centralized purchasing and contract administration for SBCTA and SBCOG. Strategically acquire goods and services that enable the agency to operate efficiently, reduce costs, and build strong relationships. It includes Federal, State, and local agreements and contracts. Staff work with departments initiating Requests for Proposals (RFP) and Invitation for Bids (IFB), evaluating proposals, negotiating, and contract awards. This ensures proper documentation and procedures are adhered to according to various Federal and State regulations. Hosts Business to Business (B2B) Expo to foster relationships between sub consultants and prime consultants. Also, facilitate and oversee risk-handling activities that may be planned or invoked as needed across all agency activities to mitigate adverse impacts; this includes management of SBCTA's comprehensive insurance program and identification of insurance requirements for contracts.

Accomplishments

Hosted a successful B2B Expo and State of Transportation address at the Ontario Convention Center. This year's Expo welcomed more than 300 attendees and featured 52 owner and employer booths, representing a mix of public agencies and private firms from across the region. Updated the Contracts and Procurement Policy and completed 29 procurements which include RFP's and IFB's.

Work Elements

This activity evaluates and procures via a contracted insurance broker, all appropriate forms of insurance coverage and insurance limits of liability including 1) workers' compensation, 2) commercial property, 3) general and excess liability (including public officials' errors and omissions, staff licensed engineers' professional liability and employment practices coverages), 4) crime and excess crime, 5) automobile, and 6) cyber liability (including data breach) insurance coverages. It also includes responsibility for the review of all contracts for proper vendor insurance coverage and certificate of insurance. The activity includes the following professional contracts:

1. Insurance and Risk Management consultant:
   i. Marketing SBCTA to the insurance market and seeking proposals from various carriers for SBCTA and SBCOG insurance policies.

2. Risk Management consultant
   i. Providing consultative resources to assist with the review of SBCTA and SBCOG contracts for proper insurance coverage and resolving questions about certificates of insurance.

This task was previously reported under other tasks including procurement activities under 0400 Financial Management and insurance and risk management activities under 0430 Risk Management.

Product

1. Procurement provides support to SBCTA staff to ensure proper procedures are adhered to.
2. Evaluate risk and secure annual insurance policies.

Contract Information

a. Existing Contracts
   i. 20-1002438 and 21-1002474, On-call Temporary Employment Services, Amount Budgeted $25,000.
   ii. 22-1002768, 22-1002769 and 23-1002832, On-Call Labor Compliance Services, Amount Budgeted $5,000.*
   iii. 23-1002957, Broker Service, Amount Budgeted $50,000.
   iv. 25-1003245, Disadvantage Business Enterprise Consulting Services, Amount Budgeted $15,000.*
   v. 25-1003286, Risk Management Services, Amount Budgeted $20,000.

Task 0410 Procurement

b. New Contracts
   i. RFP, On-Call Temporary Employment Services, Amount Budgeted $45,000, Total Estimated Contract Amount $1,000,000.*
   ii. RFP, On-Call Labor Compliance Services, Amount Budgeted $10,000, Total Estimated Contract Amount $700,000.*
c. Software License Agreements and Software Subscriptions
   i. Online Solicitation system, Amount Budgeted $10,000.

*These contracts are managed for performance by Procurement and budgeted by other programs within the agency. The amount budgeted is reflected within each of those respective programs.

Local Funding Source Detail

i. Fontana - $3,500.
ii. Montclair - $13,500.
iii. Ontario - $4,500.
iv. Rancho Cucamonga - $16,000.
v. Redlands - $7,000.
vi. Rialto - $3,500.
vii. San Bernardino - $22,000.
viii. Upland - $3,100.

Manager

Alicia Bullock, Procurement Manager

Task 0410 Procurement

Expenditures	2023/2024 * Actual	2024/2025 * Actual	2025/2026* Revised Budget	2026/2027 Budget
Regular Full-Time Employees	112,638	73,661	141,904	369,108
Fringe Allocation-General	100,186	52,456	89,101	182,229
Professional Services	2,465	42,955	60,000	200,000
Legal Fees	5,262	26,653	25,000	-
Claims	927	8,121	84,750	-
General Liability Insurance	216,261	178,253	275,000	295,000
Umbrella Liability Insurance	68,098	96,990	135,000	320,000
Property Insurance	175,200	215,334	255,000	301,100
Crime Insurance	9,448	9,200	16,500	10,600
Automotive Insurance	1,098	-	2,000	1,000
Cyber Liability Insurance	15,430	14,061	50,000	32,000
Dues/Memberships	600	-	400	10,000
Training/Registration	-	-	3,750	2,575
Postage	28	-	100	-
Travel Expense - Employee	-	-	3,000	5,000
Travel Expense-Mileage-Employee	-	-	500	1,000
Advertising	221	-	750	750
Office Expense	-	-	250	350
Meeting Expense	-	-	125	500
Total Expenditures	707,863	717,683	1,143,130	1,731,212
Funding Sources				
MSI Administration				8,779
Local Transportation Fund - Planning				121,149
Rail Assets				103,000
SAFE-Vehicle Registration Fees				58,807
MSI Valley Fund-Freeway Projects				68,117
MSI Victor Valley Fund-Major Local Hwy				18,571
Local Projects Fund				73,100
Indirect Cost Fund				1,279,689
Total Funding Sources				1,731,212

* Previously reported as task 0430 - Risk Managment

Task 0450 Management Services

Purpose

Provide for the SBCTA and SBCOG information technology (IT), data management, telecommunications systems, vehicle maintenance, and management of the continuity of operations plan.

Accomplishments

1. Migrated existing on-premise SharePoint environment to the Microsoft cloud, reducing physical server footprint and enhancing remote collaboration.
2. Enabled Artificial Intelligence (AI)-integration with SBCTA documents stored in the Microsoft Cloud, allowing for improved data discovery and administrative efficiency.
3. Fully implemented Microsoft Teams Phone System, decommissioning legacy telephony hardware, simplifying and unifying agency communications.
4. Developed and implemented the Agency AI policy, establishing guidelines for the ethical and secure use of generative artificial intelligence.
5. Created and formalized the Agency Incident Response Procedure, providing a structured framework for identifying, containing and recovering from cybersecurity threats.
6. Deployed Microsoft Purview for Data Governance, implementing automated document retention labels and data classification to ensure legal compliance and protect sensitive agency information.

Work Elements

Conduct administrative functions necessary to maintain the operation of the information technology system, records management, telecommunications system, vehicle maintenance, and continuity of business operations planning.

Information Technology

This activity provides for the performance of computer hardware and software, computer networks, internet, Wi-Fi, software licenses and assurances, data network infrastructure, cybersecurity, and disaster recovery. This task provides for eight contracts related to computer network administration.

Data Management

This activity provides for the management and upkeep of the agency Intranet sites where agency-related policies, procedures, forms, and related information are maintained.

Telecommunications

This activity provides for the use and maintenance of electronic devices and digital telephone systems.

Vehicle Maintenance

This activity provides for the use and maintenance of the single agency Sports Utility Vehicle (SUV).

Continuity of Operations Plan

This activity provides for the annual updates to the Continuity of Operations Plan and continued management of training, testing, and readiness efforts.

Product

1. Transition from manual work processes to automated digital workflows by using the Microsoft 365 G5 (G5) platform to improve efficiency, consistency, and policy compliance.
2. Optimize administrative efficiency by expanding the use of Microsoft Purview and SharePoint automation to better manage documents, reduce manual handling, minimize filing errors, and ensure compliance with Federal and State records regulations.

Task 0450 Management Services

3. Identify and implement opportunities to drive automation and process improvement by connecting the Enterprise Resource Planning (NetSuite for Government) with Microsoft 365 tools.
4. Conduct cybersecurity drills to test and ensure the effectiveness of the new Incident Response Procedure.
5. Plan and oversee the decommissioning of legacy on-premise hardware to fully implement the Cloud-First strategy.
6. Develop a structured initiative to train departmental power users on the G5 toolset, specifically Power Automate and SharePoint Online, with technical oversight and governance support, enabling departments to independently design, automate, and maintain secure, compliant workflows aligned with broader agency systems and standards.
7. Upgrade legacy switches and fiber-optic backbone to provide 10Gbps+ internal internet speeds and eliminate physical points of failure in the Depot.

Contract Information

a. Existing Contracts
   i. 25-1003257, Technology Network Consultant, Amount Budgeted $250,000.
   ii. 26-1003417, Internet Connection, Amount Budgeted $12,900.
   iii. 22-1002805, Printer Leases, Amount Budgeted $30,000.
   iv. 23-1002842, Postage Machine Lease, Amount Budgeted $14,000.
   v. 26-1003419, Telephone Service, Amount Budgeted $9,500.
   vi. 22-1002779, MOU with County for Mail and Printing Services, Amount Budgeted $0.*
   vii. 24-1003122, Granicus MinuteTraq/OneMeeting, Amount Budgeted $0.*
   viii. 25-1003291, Oracle NetSuite for Government, Amount Budgeted $67,000.*

b. New Contracts
   i. RFP, Network Infrastructure Modernization, Amount Budgeted $125,000, Total Estimated Contract Amount $125,000.
   ii. TBD, Backup DOCSIS-based internet connection, Amount Budgeted $20,000, Total Estimated Contract Amount $20,000.

c. Software License Agreements and Software Subscriptions
   i. 21-1002570, Document Management Software, Maintenance and Hardware, Amount Budgeted $25,000.
   ii. Project Delivery Software, Amount Budgeted $3,800.
   iii. 16-1001466 Hexagon EcoSys Annual License, Amount Budgeted $33,000.*
   iv. Adobe Cloud Software - Adobe Sign, Adobe Creative Cloud, Adobe Acrobat Subscription, Amount Budgeted $20,800.
   v. Hosted O365 Email and Microsoft Office Applications, Amount Budgeted $75,000.
   vi. Email Spam Filtering and Encryption, Amount Budgeted $10,000.
   vii. Zoom Software, Amount Budgeted $1,000.
   viii. Veeam Backup Software, Amount Budgeted $9,000.
   ix. DebtBook Software, Amount Budgeted $8,000.*
   x. NeoGov HR Software, Amount Budgeted $14,000.
   xi. PlanetBids Subscription, Amount Budgeted, $9,000.*
   xii. Social Media Archiving Software, Amount Budgeted $3,500.*
   xiii. WestLaw Software, Amount Budgeted $0.*
   xiv. CapitolTrack Software, Amount Budgted $2,700.

* This contract is managed for performance by Management Services but budgeted by other programs within the agency. The amount of budget is reflected within each of those respective programs. The amount shown represents the budget for this task.

Manager

Colleen Franco, Director of Management Services

Task 0450 Management Services

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	165,103	180,298	177,495	191,963
Fringe Allocation-General	146,851	128,396	111,449	94,773
Professional Services	302,983	325,542	320,400	340,400
Legal Fees	-	-	25,000	25,000
Maintenance-Motor Vehicles	806	983	2,500	2,500
Training/Registration	1,760	4,590	8,000	10,000
Postage	2,166	31	3,500	3,500
Travel Expense - Employee	20	-	1,000	1,000
Travel Expense-Mileage-Employee	-	-	200	200
Communications	6,614	13,159	57,660	48,160
Office Expense	-	-	1,500	1,500
Meeting Expense	-	-	200	200
Office Equip/Software-Inventorial	250,439	290,357	448,832	474,000
Computer Hardware and Software	243,125	44,327	300,000	125,000
Total Expenditures	1,119,868	987,683	1,457,736	1,318,196
Funding Sources				
MSI Administration				9,575
Indirect Cost Fund				1,308,621
Total Funding Sources				1,318,196

Task 0470 Human Resources

Purpose

Human Resources responsibilities include the recruitment, selection, and appraisal process; training and development; classification and compensation studies; benefits administration; employee relations; and recommending, implementing, and maintaining personnel policies, procedures, and practices in accordance with Federal, State, and local guidelines, and leading the safety committee.

Accomplishments

1. Successfully filled 17 positions and advanced eight employees through promotion, with the expectation of an additional eight recruitments by year-end.
2. Screened over 2065 employment applications.
3. Recognized and rewarded employee contributions, longevity, and successes through several service awards and employee recognition events.
4. Successfully planned and hosted a Bring Your Child to Work Day, strengthening employee engagement and supporting workforce culture through family-friendly activities.
5. Continued advancement of safety initiatives, including staff awareness campaigns and comprehensive training across all safety areas.
6. Administered a Mentorship program to provide employees with the opportunity to receive guidance from a mentor, engage with fellow SBCTA employees, and open new channels for networking and mutual learning.
7. Administered training tools and platforms to enhance employee growth and skill development beyond the basic job training.

Work Elements

1. Enhance employee knowledge of policies, procedures, and resources through training, electronic access, and printed materials.
2. Maintain accurate, up-to-date personnel records.
3. Recruit, develop, and retain a talented workforce while ensuring competitive compensation and professional growth opportunities.
4. Provide timely training, support employee wellness, and promote a healthy work-life balance.
5. Ensure a safe and compliant working environment through injury prevention programs and proactive risk management.
6. Maintain a proactive employee relations process by facilitating a collaborative, professional working environment with all staff members.
7. Maintain an employee recognition program that rewards employees for outstanding service delivery and longevity.

Product

1. Develop leadership competency across the agency through training and development initiatives, to ensure leaders have both the skills and the tools necessary to effectively and fairly manage staff.
2. Research, develop, and deliver ways to automate human resources processes to improve efficiency and reduce costs.
3. Promote health and wellness campaign program initiatives.
4. Legal review of personnel policies and procedures to maintain accordance with Federal, State, and local guidelines.
5. Initiate a classification, compensation, and benefits study to ensure market/internal structure alignment, simplify classification structures, identify paths for career progression, address recruitment and retention needs and to review minimum qualifications to facilitate recruitment of talent.

Task 0470 Human Resources

Contract Information

a. Existing Contracts
   i. 26-1003381, On-Call Employment Law Advisement Services, Amount Budgeted $25,000.
   ii. 25-1003226, Disability Compliance Management, Amount Budgeted $10,000.
   iii. 25-1003192, Employee Background Screening Services, Amount Budgeted $2,190.
   iv. 25-1003272, Meeting Leadership and Presentation Training, Amount Budgeted $35,500.

b. New Contracts
   i. RFQ, Employment Prescreening Services, Amount Budgeted $4,400, Total Estimated Contract Amount $20,000.
   ii. RFQ, Various Employee Service Award Services and Products, Amount Budgeted $25,000, Total Estimated Contract Amount $25,000.
   iii. RFP, Employee Classification, Compensation, and Benefits Study, Amount Budgeted $30,000, Total Estimated Contract Amount $95,000.

c. Software License Agreements and Software Subscriptions
   i. Third Party Whistleblower Services, Amount Budgeted $2,000.
   ii. Mentorship Software, Amount Budgeted $3,600.
   iii. Human Resources Information System (HRIS) for recruitment, performance management, and training, Amount Budgeted $11,300.

Manager

Colleen Franco, Director of Management Services

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	157,256	159,725	134,713	151,263
Regular Part-Time Employees	-	-	-	-
Fringe Allocation-General	139,872	113,745	84,586	74,679
Professional Services	29,243	33,838	29,855	36,590
Legal Fees	8,007	37,087	25,000	25,000
Maintenance-Motor Vehicles	343	343	-	-
Dues/Memberships	2,076	1,602	2,680	2,680
Training/Registration	3,185	2,801	65,030	61,318
Postage	-	-	200	200
Travel Expense - Employee	980	-	7,500	4,750
Travel Expense-Mileage-Employee	7	57	500	500
Advertising	3,425	15,206	21,100	26,300
Office Expense	331	-	1,000	1,000
Meeting Expense	13,579	15,998	25,000	27,000
Total Expenditures	358,301	380,402	397,164	411,280
Funding Sources				
MSI Administration				592
Indirect Cost Fund				410,688
Total Funding Sources				411,280

Task 0501 Intergovernmental

Purpose

Establish and implement intergovernmental initiatives, such as small business opportunities and regional strategic initiatives such as identifying collaborative solutions for addressing homelessness. Intergovernmental activities complement Council of Government projects specifically focused on local government services and quality of life that are of benefit to the member agencies. This task complements the Council of Governments program/task by addressing elements that fall outside the scope of the Council of Governments' activities.

Accomplishments

The SBCTA/SBCOG Engagement Framework was completed. This was done through meetings with the an Ad Hoc Committee, Staff Working Group, and Community Working Group. Additionally, several projects that further the goals of the Board has moved forward including beginning the Homeless Strategic Plan, the Small Business Vendor Fairs, and the Regional Business Certification.

1. Completed the agency Engagement Framework with board approved Vision and Goals.
2. Entered into a vendor contract to coordinate and host Small Business Vendor Fairs.
3. Entered into a contract for the Homeless Strategic Plan and established a multi-agency project development team to guide the high-level decision-making for the plan.
4. For implementation of the Homeless Strategic Plan, established Steering Committee of member agencies including housing, law enforcement, recreation, administrative, and homeless services staff across all members.

Work Elements

1. Planning and coordination within SBCTA/SBCOG and among local agencies to further develop and implement the SBCTA/SBCOG Engagement Framework.
2. Coordination and implementation with cities, the county, non-profits, and stakeholders for implementation of the Small Business Component of the Business-to-Business event.
3. Updates and coordination, as needed, with the City/County Manager's Technical Advisory Committee (CCMTAC) to receive direction on regional small business initiatives and the Homelessness Strategic Plan.
4. Updates to the General Policy Committee and Board and receipt of direction as needed on the SBCTA/SBCOG Engagement Framework, regional small business initiatives, and the Homelessness Strategic Plan.
5. Planning and coordination with member agencies and stakeholders for the Homelessness Strategic Plan.
6. Planning and coordination with local agencies, small businesses, and local chambers to create a vision and scope for a Regional Small Business Certification program.
7. Outreach and coordination with various stakeholders and agencies, including the San Bernardino County Sheriff's Department, for the Homelessness Strategic Plan.
8. Outreach and coordination with California State University, San Bernardino, Randall Lewis Center for Entrepreneurship for the small business components of the SBCOG 5-Year Work Plan.

Budgetary changes are mainly due to an increase in the implementation of the small business initiatives and regional homeless strategic plan.

Product

1. SBCTA/SBCOG Engagement Framework.
2. Homelessness Strategic Plan Implementation.
3. Development of a Scope of Work for a Regional Small Business Certification.
4. Implement Small Business Vendor Fairs.
5. Implementation of Smart County Early Action Plan components, in collaboration with local jurisdictions and pending funding availability.

Task 0501 Intergovernmental

Contract Information

a. Existing Contracts
   i. 25-1003298, Homeless Strategic Plan, Amount Budgeted $280,000.
   ii. 25-1003265, 5-Year Work Plan, Amount Budgeted $410,000.

Manager

Monique Reza-Arellano, Director of Council of Governments

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	82,631	119,319	57,464	85,087
Fringe Allocation-General	73,497	84,971	36,082	42,007
Professional Services	-	-	502,500	690,000
Consulting Services	10,171	145,532	50,000	-
Grant Writing	27,192	-	-	-
Training/Registration	7,500	15,000	-	33,200
Travel Expense - Employee	-	-	-	5,630
Travel Expense-Mileage-Employee	-	-	-	700
Total Expenditures	200,991	364,822	646,046	856,624
Funding Sources				
MSI Administration				85,148
Local Transportation Fund - Planning				3,620
Indirect Cost Fund				767,856
Total Funding Sources				856,624

Task 0503 Legislation

Purpose

Advocate for policies, funding, legislation, and regulatory actions that advance the transportation and council of government priorities as established by the Board to enable efficient delivery of projects and programs.

Accomplishments

SBCTA continued to work with its member jurisdictions, Federal and State advocates, regional and statewide agencies, and key stakeholders to advance transportation policies beneficial to SBCTA, protect critical funding sources, and ensure that SBCTA's priority projects were able to move forward. In conjunction with San Bernardino County, successfully hosted Chairman of the Congressional Subcommittee on Highways and Transit, David Rouzer, and discussed SBCTA's priorities for changes to funding from Congestion Mitigation and Air Quality (CMAQ) and Surface Transportation Block Grant (STBG).

This task supports work including but is not limited to, legislative outreach, policy research, bill analysis, drafting support/advocacy materials, coordinating regional responses to various proposals, building coalitions, briefing elected officials and their staff on critical issues, and organizing advocacy trips to advance agency priorities.

At the Federal level, SBCTA Board Members' and staff advocacy efforts in Washington, D.C., resulted in the following:

1. Enhanced awareness of and support for major SBCTA projects and programs through a series of meetings with congressional members, staff, and Federal agencies.
2. Advocating for support of major transit projects such as SBCTA's pursuit of emerging technology, such as the piloting of the first self-contained zero-emission commuter rail vehicle in the nation.
3. Advocating for support of SBCTA Federal grant requests and Congressionally Directed Spending requests.
4. Communicating with congressional members and House Transportation and Infrastructure (T&I) Committee staff to convey SBCTA priorities for inclusion in the legislation reauthorizing the 2026 Surface Transportation Act.
5. Hosting of House T&I Subcommittee on Highways and Transit Chairman David Rouzer for tour of San Bernardino County transportation projects.

In Sacramento, SBCTA Board Members' and staff advocacy efforts included:

1. Advocating to protect Senate Bill 1 and Senate Bill 125 investments in transportation.
2. Advocating to protect existing transit investments.
3. Advocating for the reexamination of Senate Bill 743 and the Vehicle Miles Traveled (VMT) metric.
4. Advocating to maintain and increase State formula funding sources.
5. Advocating for extension of the Cap-and-Trade Program and allocations for transportation projects and working with statewide partners to promote maximum flexibility in program guidelines.
6. Representing SBCTA's interests as new funding proposals are considered to address the State's ongoing deferred maintenance and overall infrastructure funding shortfalls, including ensuring that a proper balance in State and local project delivery responsibilities is promoted as process reforms are considered as part of a final package.
7. Educating on the significance of the role the San Bernardino County highways play in goods movement.
8. Advocating for support of major transit projects, such as SBCTA's piloting of the first self-contained zero-emission commuter rail vehicle in the nation.
9. Advocating to protect SBCTA's local control over regional transportation projects.
10. Continuing to build and improve relationships with Federal and State transportation agencies.
11. Hosting of the California Transportation Commission (CTC) for a tour of the Zero-Emission Multiple Unit (ZEMU).

Task 0503 Legislation

Locally, SBCTA staff will:

1. Work with the Board and Ad-Hoc Committee members on the development of the expenditure plan and revenue projections for the potential 2026 Measure I Renewal ballot measure.
2. Educate the public on the benefits of Measure I and Measure I project funding.

Work Elements

This Program has four components:

1. Represent SBCTA's positions on Federal and State legislative, funding, and regulatory actions, as directed by the Board.
2. Collaborate with both public and private sector, Federal, State, and regional level stakeholders to advance the agency's legislative priorities.
3. Where appropriate, sponsor legislative proposals and coordinate legislative strategies to address agency needs.
4. Support SBCOG's role as the Council of Governments (COG) through outreach and advocacy efforts at the Federal, State, and regional levels.

Budgetary changes are mainly due to a decrease in costs for Professional Services and staff time on this task.

Product

Products of this work element include the retention and/or expansion of funding for SBCTA's and SBCOG's projects and programs; a more efficient project delivery system; the inclusion of SBCTA's and SBCOG's positions and priorities in major legislative initiatives; and enhanced knowledge of Federal and State transportation and SBCOG issues among Board Members and staff.

In Fiscal Year 2026/2027, SBCTA will continue to actively advocate for transportation funding (including more formula funding sources) at the Federal and State levels, promote approvals and environmental exemptions for zero-emission infrastructure, promote the inclusion of SBCTA corridors into Federal goods movement policies and funding plans, promote expanded alternative project delivery mechanisms and additional environmental process streamlining, as well as to advance SBCTA's and SBCOG's adopted legislative platform through the legislative process.

Contract Information

a. Existing Contracts*
   i. 20-1002385, Federal Advocacy Services, Amount Budgeted $81,000.
   ii. 20-1002384, State Advocacy Services, Amount Budgeted $60,000.

b. New Contracts*
   i. RFP, Federal Advocacy Services, Amount Budgeted $101,250, Total Estimated Contract Amount $182,250.
   ii. RFP, State Advocacy Services, Amount Budgeted $75,000, Total Estimated Contract Amount $135,000.

*These amounts include the portion of the contracts that are paid by Omnitrans.

Manager

Molly Wiltshire, Director of Legislative and Public Affairs

Task 0503 Legislation

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	286,051	328,346	326,818	279,040
Regular Part-Time Employees	-	-	-	9,176
Fringe Allocation-General	254,429	233,825	205,210	142,291
Professional Services	202,898	282,312	368,626	317,250
Dues/Memberships	5,320	15,852	14,970	17,000
Training/Registration	3,442	5,242	14,000	15,000
Travel Expense - Employee	12,809	9,750	21,500	21,500
Travel Expense-Mileage-Employee	31	34	2,000	2,000
Meeting Expense	1,046	700	31,000	41,000
Total Expenditures	766,027	876,061	984,124	844,257
Funding Sources				
MSI Administration				129,281
Local Transportation Fund - Planning				29,037
Local Transportation Fund - Rail				135,000
MSI Valley Fund-Freeway Projects				8,696
Indirect Cost Fund				542,243
Total Funding Sources				844,257

Task 0605 Public Affairs

Purpose

Maintain a comprehensive public communications program to engage member agencies, private partners, and the community on the broad range of SBCTA and SBCOG programs and projects, as well as opportunities to plan and provide input on future projects and needs.

Accomplishments

Through this task, SBCTA has established a cooperative working relationship with community and business stakeholders, the public, and the media that engages the public in the development and implementation of SBCTA programs and projects.

1. Continued to provide outreach, communications, and education programs to support highway, streets, roads, and transit/rail projects to mitigate impacts to commuters and local communities.
2. Supported grant pursuit efforts through the development of grant-specific fact sheets and branding of the submittal for aesthetic enhancement and agency consistency.
3. Expanded outreach opportunities by bringing forward new tools, including providing virtual meeting platforms and enhancing our social media and online presence through growth in Facebook and Instagram, as well as continuing a news blog - @goSBCTA.
4. Measure I education initiative that included presentations to every SBCTA member agency about the benefits of Measure I.
5. Maintained the MEASURE IMPACT blog series to show the nexus between Measure I and a better San Bernardino County.
6. Maintain the web interface for goSBCTA.com to make the user experience efficient and uniform to the agency brand.
7. Worked with the media to ensure accurate, consistent, and timely messages about SBCTA programs and projects were communicated and promoted through newspaper, radio, and television opportunities.
8. Continued the execution of a public outreach contract that supports media relations, graphic design services, and express lanes marketing efforts.
9. Further improved communications surrounding the SBCOG function and the maintenance of a dedicated SBCOG website; creation of the Grants Resource webpage; provided communications for the various programs within the council of government function; development of a COG marketing plan; development of an agency-wide engagement platform; and supported the planning and execution of the annual City/County Conference.
10. Hosted web content for a monthly rideshare publication and online content for the Freeway Service Patrol (FSP) Program.
11. Planned and delivered stakeholder and community events to celebrate key milestones including the long-awaited reopening of the Mt. Vernon Avenue Bridge and the swearing-in ceremony of the newly appointed California Transportation Commissioner.

Work Elements

This task provides SBCTA's outreach to a wide array of external customers interested in SBCTA's projects, programs, and services. Communicating the vision of the Board, mitigating project impacts, developing content for a variety of digital engagement opportunities, creating initial marketing for ongoing and future services on roadway and transit, and showcasing SBCOG and transportation successes through media and supplemental marketing are among the many activities managed by this office.

Product

Products of this work element include the development of advocacy materials, media advisories, virtual platforms for public engagement, digital engagement materials like the SBCTA Newsletter, Executive Director Updates, social media engagement, and YouTube project updates. These complement the ongoing efforts in graphic design, photography, speech writing, presentation development, project fact sheets, marketing plans, and a variety of agency-specific brochures.

Task 0605 Public Affairs

Web management and maintenance are a critical component of the task. The task also participates in the planning and delivery of the annual City/County Conference, the annual Business to Business Expo (B2B), and multiple public events commemorating the start and/or finish of major capital improvement projects.

In Fiscal Year 2026/2027, communications opportunities will enhance marketing for public services and will include the further development of traditional and online media presence. SBCTA will continue to evaluate the tools to engage the public and provide information on SBCTA's programs and services, partner with private sector transportation developers, and seek to build awareness of SBCTA, SBCOG, Measure I, and transportation opportunities in the region. A public engagement paradigm shift to more online streaming services will warrant research into the effect on the reach and sustainability of agency messages.

The budgetary change is mainly due to an increase in Professional Services and staff time on this task offset by a reduction in Public Information activities.

Contract Information

a. Existing Contracts
   i. 23-1002995, 4-year (+1) On-call Public Outreach, Amount Budgeted $75,000.*
   ii. 23-1002966, Website Maintenance and Content Posting, Amount Budgeted $25,000.

* These contracts are managed for performance by Public Affairs but also budgeted by other programs within the agency. The budget is reflected within each of those respective programs. The amount shown represents the budget for this task.

Manager

Molly Wiltshire, Director of Legislative and Public Affairs

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	154,296	141,840	191,883	276,660
Fringe Allocation-General	137,239	101,009	120,484	136,587
Professional Services	55,383	71,164	150,000	210,000
Dues/Memberships	6,010	9,855	11,500	10,993
Training/Registration	799	785	14,000	10,000
Travel Expense - Employee	3,556	4,157	10,000	10,000
Travel Expense-Mileage-Employee	189	34	3,500	3,500
Public Information Activities	172,065	111,817	644,000	319,000
Meeting Expense	191,144	28,784	35,000	35,000
Total Expenditures	720,682	469,446	1,180,367	1,011,740
Funding Sources				
MSI Administration				123,656
Local Transportation Fund - Planning				10,500
Local Transportation Fund - Rail				250,000
MSI Valley Fund-Freeway Projects				20,274
MSI Valley Fund-Fwy Interchange				31,557
MSI Valley Fund-Express Bus/Rapid Trans				18,697
Indirect Cost Fund				557,056
Total Funding Sources				1,011,740

Task 0805 Building Operation

Purpose

Manage the operations, maintenance, and improvement of the historic Santa Fe Depot.

Accomplishments

SBCTA oversees the day-to-day operations of the Santa Fe Depot (Depot) facility, which is co-owned by SBCTA and the City of San Bernardino. SBCTA retains the services of a property manager to assist with managing and marketing the facility. In addition to SBCTA's tenancy, there are currently two tenants leasing space at the Santa Fe Depot, which include the San Bernardino Historical and Pioneer Society and Greyhound Lines, Inc. There is currently 2,970 square feet of preexisting office space available for lease. Also, there is a license agreement with National Railroad Passenger Corporation (Amtrak) for specific use by Amtrak passengers. The revenue from these leases and license agreement is used to offset the operations and maintenance costs of the Santa Fe Depot along with the cost sharing arrangement between SBCTA and the City of San Bernardino.

In Fiscal Year 2025/2026, SBCTA completed Phase 3 of 3 Heating, Ventilation, and Air Conditioning (HVAC) unit replacement/upgrades by replacing outdated compressors, boiler and drain pans for optimal energy utilization and efficiency. Additional projects completed included an elevator modernization project, slurry seal/stenciling of front and east parking lots, soundproofing a conference room with acoustic wall panels, interior painting of SBCTA office suites, and re-staining of historic interior and exterior benches in and around the Depot. SBCTA also has several capital improvement projects in progress including the retrofit light-emitting diode (LED) of east parking lot lights and SBCTA office suites and upgrading of existing closed circuit television system (CCTV) cameras in the east parking lot and around the parameters of the Depot.

Work Elements

1. Monthly review of property manager's reports and allocated costs to this task as appropriate.
2. Coordinate all facility maintenance activities between SBCTA and the property manager.
3. Coordinate all furniture procurements and repairs for SBCTA.
4. Review building operating budgets quarterly and adjust as necessary.
5. Ongoing oversight of the property management account.
6. Continued oversight over added security measures.
7. Coordinate all building construction and repair activities between SBCTA and the property manager.

The budgetary decrease is due to the completion of several high-cost capital improvement projects in Fiscal Year 2025/2026.

Product

1. Active management of the Depot facility.
2. Repaint exterior trim to address weathering, maintain facility appearance, and protect building surface from further deterioration.
3. Upgrade existing irrigation system to improve reliability and water efficiency, reduce maintenance needs, and support consistent landscaping conditions.
4. Renovate the SBCTA breakroom to improve functionality and efficiency of use.
5. Complete improvements and buildout for additional office space to support operational needs, staff accommodation, and long-term space planning.
6. Procure materials necessary for items identified in Americans with Disabilities Act Transition Plan under development.

Contract Information

a. Existing Contracts
   i. 20-1002397, Property and Facility Management Services, Amount Budgeted $15,836.
   ii. 21-1002626, Confidential Paper Recycling Services, Amount Budgeted $1,625.

Task 0805 Building Operation

iii. 26-1003445, Auction Services, Amount Budgeted $0.*
iv. 24-1003072, Telephone and Internet Service, Amount Budgeted $4,200.
v. 23-1003013, Furniture and Furniture Services, Amount Budgeted $32,000.

b. New Contracts
i. RFP, Property and Facility Management Services, Amount Budgeted $16,390, Total Estimated Contract Amount $278,864.
ii. RFQ, Irrigation System Upgrade, Amount Budgeted $50,000, Total Estimated Contract Amount $50,000.
iii. RFP, Depot Exterior Green Trim Painting, Amount Budgeted $59,000, Total Estimated Contract Amount $59,000.
iv. RFP, New SBCTA Office Build Out, Amount Budgeted $50,000, Total Estimated Contract Amount $50,000.
v. RFQ, Tile Lobby Restrooms Upgrade, Amount Budgeted $25,000, Total Estimated Contract Amount $25,000.
vi. RFQ, SBCTA Breakroom Upgrade, Amount Budgeted $25,000, Total Estimated Contract Amount $25,000.
vii. RFQ, Depot Crack Repairs, Amount Budgeted $25,000, Total Estimated Contract Amount $25,000.

c. Software License Agreements and Software Subscriptions
i. Envoy Visitor Software, Amount Budgeted $8,500.

*Contract has no out-of-pocket expense for SBCTA, contract for auction service to dispose of SBCTA property.

Manager

Colleen Franco, Director of Management Services

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	115,772	98,690	151,898	161,428
Fringe Allocation-General	102,974	70,280	95,377	79,697
Professional Services	6,235	5,727	11,625	11,707
Legal Fees	7,800	-	10,000	10,000
Security	192,249	229,204	273,786	286,277
Utilities	170,893	167,552	190,550	200,078
Maintenance-Buildings	1,546,533	574,493	1,070,551	1,193,540
Postage	-	21	200	200
Communications	20,290	22,861	8,600	8,600
Office Expense	4,122	8,514	14,763	15,256
Improvements OTBS	230,483	272,386	550,000	269,000
Office Furniture and Equipment	-	33,576	40,000	30,000
Office Equip/Software-Inventorial	13,810	22,090	23,500	23,500
Total Expenditures	2,411,161	1,505,394	2,440,850	2,289,283
Funding Sources				
MSI Administration				1,636
Amtrak				24,000
Indirect Cost Fund				2,263,647
Total Funding Sources				2,289,283

PLANNING AND REGIONAL

Planning and Regional Program Budget

Description

The Planning and Regional Programs Budget represents the continuing responsibilities of SBCTA to comprehensively plan at the regional and county levels; compile and maintain planning and monitoring data in support of planning efforts; support ongoing congestion management; perform travel demand modeling, and growth analysis; and focused transportation study efforts; and prepare grant applications. A major accomplishment in Fiscal Year 2025/2026 was the implementation of the SBCTA Long Range Multimodal Transportation Plan (LRMTP), with significantly increased emphasis on transit, transportation demand management, active transportation, and goods movement. A California Department of Transportation (Caltrans) Project Study Report/Project Development Support (PSR/PDS) document was completed for the State Route (SR) 18 Safety and Operations Project and staff is working on a grant application to submit to the California Transportation Commission (CTC) in September 2026. The development of a Vehicle Miles Traveled (VMT) Mitigation Bank and assistance for local jurisdictions on complete street projects using funding from the state's Regional Early Action Plan (REAP) 2.0 funding have all started and are on target to be completed by the end of 2026. Multiple grant applications are being submitted for multiple state planning grants, and comments were provided on state policy documents such as the Climate Action Plan for Transportation Infrastructure (CAPTI), Transportation Analysis Framework (TAF), and Transportation Analysis under California Environmental Quality Act (CEQA).

For this fiscal year, the Commuter and Motorist Assistance Program (formerly known as Program 15) has been incorporated into the Planning and Regional Program (Program 20) Budget. This program will continue to implement projects that improve air quality, reduce congestion, and enhance safety for drivers. The improvements are achieved through the Freeway Service Patrol (FSP) Program, as well as the operation of the Southern California 511 (SoCal 511) traveler information phone service and the GO511.com traveler information website. Specific accomplishments are summarized below.

- Continued to work with the regional SoCal 511 partners, which include the Los Angeles County Service Authority for Freeway Emergencies (LA SAFE), Orange County Transportation Authority (OCTA), Riverside County Transportation Commission (RCTC), and Ventura County Transportation Commission (VCTC) with the goal that all five agencies provide seamless regional traveler information for commuters throughout the region.
- Continued to review and make changes to the FSP Request for Proposal (RFP) documents and contracts in an effort to attract more qualified tow companies to submit proposals and participate in the FSP Program.
- Continued to monitor and assess the operations of the FSP Program so that it runs as efficiently and cost-effectively as possible.

The Environment and Energy Conservation Program(formally program 10) has also been incorporated into the Planning and Regional Program Budget, ensuring that its objectives align with broader strategic initiatives. This program will continue to implement a range of initiatives aimed at enhancing air quality and minimizing greenhouse gas emissions, as well as coordination efforts taking place regarding funding programs associated with the South Coast Air Quality Management District's (SCAQMD) Mobile Source Air Pollution Reduction Review Committee (MSRC). It actively promotes the use of alternative fuels, seeks to lower energy costs, and encourages energy conservation practices. In the past, the Inland Regional Energy Network (I-REN) programs have been included as part of this section, but it has been transitioned to Task 0511 under the Council of Governments. Specific accomplishments are summarized below.

- Participated in the review of White Papers that were used by SCAQMD to implement clean air programs targeting the logistics industry.
- Staff continues to represent SBCTA on the MSRC Technical Advisory Committee (TAC).

Objectives

Planning:

1. Prepare to work with Southern California Association of Government, other counties, and local jurisdictions in San Bernardino County to develop the next 2028 Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS), with emphasis on Measure I projects, active transportation projects, and freight initiatives.
2. Maintain tools, including travel demand modeling and Geographic Information System (GIS) capabilities to support planning and project delivery activities.

3. Provide updates on countywide plans, such as the LRMTP, Measure I Strategic Plan, and Greenhouse Gas (GHG) Reduction Plan, as well as Active Transportation Plans at the countywide and subarea levels.
4. Continue planning and implementation of sustainability initiatives.
5. Continue support for SBCTA/SBCOG technical committees.

Commuter and Motorist Assistance:

1. Increase mobility on area freeways by removing disabled vehicles and other impediments during peak commute hours in a safe and efficient manner through the FSP Program.
2. Procure and award FSP contracts as they expire and according to the five-year cost management strategy.
3. Continue to review and evaluate FSP emerging technology and operations for the purpose of making the program as cost-effective and efficient as possible.
4. Reduce traffic congestion and contribute to the improvement of air quality in the region by providing and promoting timely accident and congestion travel services information through the regional SoCal 511 system.
5. Continue to explore possible partnerships with congestion management applications for further efficiency of the Commuter and Motorist Assistance Program.

Environment and Energy Conservation:

1. Continue to work with local agencies and address questions in relation to the San Bernardino Countywide Zero Emission Vehicle (ZEV) Readiness and Implementation Plan and provide technical assistance in identifying various grant opportunities for ZEV charging infrastructure.

Performance/Workload Indicators – Planning

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
RTP/SCS Growth forecasts and project submittals. Coordinate Reviews for SBCTA Projects and 25 Juris.	YES	YES	YES	YES
Transportation Modeling, Applied to Countywide Transportation Plan (CTP), Express Lanes Studies, and Senate Bill 743	YES	YES	YES	YES
Support SBCTA and Jurisdiction analysis of projects.	YES	YES	YES	YES
Data Management: Maintain data sets. Existing Land Use; General Plan L.U. Proj. Mgmt. Growth Forecast Model Answer calls/emails from 25 jurisdictions	YES	YES	YES	YES
Mapping/Data Products 20+ Monthly	YES	YES	YES	YES
Updates to countywide plans, such as the LRMTP, Measure I Strategic Plan, and Active Transportation Plans	YES	YES	YES	YES

Performance/Workload Indicators – Commuter and Motorist Assistance

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Motorists assisted by Freeway Service Patrol	75,688	56,412	57,000	57,000
Calls to SoCal 511	312,756	305,303	313,000	315,000
Visits to SoCal 511	304,356	1,160,988	950,000	975,000

Performance/Workload Indicators – Environment and Energy Conservation

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
MSRC Meetings*	10	10	11	10
Identification of ZEV grant opportunities	5	5	5	5

*MSRC TAC is dark in July with other cancellations.

Task 0101 Environment

Purpose

Improve the air and general environmental quality of San Bernardino County through a variety of programs that reduce vehicle emissions, encourage alternative fuels, and reduce greenhouse gas emissions.

Accomplishments

1. Participated in the Air Quality Management Plan (AQMP) Advisory Group, which provides input to the next update of the AQMP.
2. Continued to participate in the Mobile Source Air Pollution Reduction Review Committee (MSRC) Technical Advisory Committee (TAC), as well as participate in MSRC TAC Work Program subcommittees, which strive to develop and implement emission-reducing opportunities.
3. Coordinated with the Mojave Desert Air Quality Management District (MDAQMD) on issues of relevance, including the concern over the imposition of highway sanctions for High-Desert projects by the Federal Highway Administration.

Work Elements

1. Represent SBCTA through participation in technical committees of the South Coast Air Quality Management District (SCAQMD), MDAQMD, and other groups for implementation of attainment strategies.
2. Continue to participate in the MSRC TAC.
3. Continue to participate in MSRC TAC Work Program subcommittees, striving to reduce emissions and improve air quality in the region.
4. Provide information and analysis to the SBCTA Board regarding SCAQMD, MDAQMD, California Air Resources Board (CARB), and Environmental Protection Agency (EPA) programs that may impact SBCTA's transportation programs, local governments, and the private sector.
5. Assist San Bernardino County fleet/site owners/goods movement industry in securing funding sources from the MSRC and other Federal and/or State sources for clean or alternative vehicle implementation.
6. Participate with public and private sectors to study air quality issues important to the Inland Empire and to formulate and advocate positions that will benefit the county.
7. Continue to collaborate with local agencies to identify possible funding opportunities to address Electric Vehicle (EV) charging locations and EV infrastructure needs throughout the county.
8. Work to achieve Senate Bill (SB) 375 targets for greenhouse gases as part of the Southern California Association of Governments (SCAG) Sustainable Communities Strategy.
9. Continue to explore EV technologies such as solar-powered systems.

Product

1. Continue to collaborate with local agencies regarding Zero-Emission Vehicle (ZEV) charging and infrastructure opportunities.
2. Continue to collaborate with developers and local agencies regarding various medium and heavy-duty EV and hydrogen charging stations and infrastructure opportunities.
3. Identify electric, hydrogen, and other alternative fuel funding opportunities to assist San Bernardino County agencies and travelers in improving air quality and working toward greenhouse gas reduction goals. The SCAG Zero Emission Truck Infrastructure (ZETI) study is a major focal point in organizing the region for this initiative and will be used as a framework for Zero-Emission Vehicle (ZEV) charging/fueling initiatives.
4. Participate via the MSRC with various work program committees to further assist with emissions reductions in the Inland Empire.

Manager

Josh Lee, Director of Planning and Regional Programs

Planning and Regional

Task 0101 Environment

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	15,862	8,220	21,937	38,279
Regular Part-Time Employees	352	56	740	463
Fringe Allocation-General	14,109	5,854	14,239	19,127
Professional Services	-	-	39,000	39,000
Consulting Services	-	-	99,000	99,000
Training/Registration	-	-	6,000	2,000
Postage	-	-	300	300
Travel Expense - Employee	20	-	6,500	4,000
Travel Expense-Mileage-Employee	525	263	2,580	2,500
Travel Expense-Other-Metrolink Tickets	-	-	1,400	500
Printing - External	-	-	1,200	1,200
Printing - Internal	-	-	400	400
Office Expense	-	-	325	325
Meeting Expense	-	-	200	300
Total Expenditures	30,868	14,392	193,821	207,394
Funding Sources				
MSI Valley Fund-Traffic Management System				207,394
Total Funding Sources				207,394

Task 0110 Regional Planning

Purpose

Improve mobility, safety, and environmental quality by developing and coordinating countywide input to updates and amendments of the Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS), and mobile source components of air quality plans to meet Federal and State requirements. Develop and coordinate countywide input and understanding of updates, revisions, refinement, policies, or other issues associated with the regional growth forecast used as the basis for Federal and State mandated regional plans, including regional transportation, freight, air quality, and housing plans, the Senate Bill (SB) 375 Sustainable Communities Strategy, SB 743 Vehicle Miles Travelled (VMT) Reduction Strategies, Greenhouse Gas (GHG) Reduction Strategies, Climate Adaptation and Resiliency Strategies, and preparation of subregional and corridor travel demand forecasts. In addition, SBCTA reviews and provides comments on State-level plans and programs, such as: the California Transportation Plan 2050, Inter-regional Transportation Strategic Plan, California Freight Mobility Plan, Sustainable Freight Action Plan, Land Use and Climate Innovation (LCI) General Plan Guidelines (formerly known as the Office of Planning and Research (OPR)) guidelines for State Cap-and-Trade programs, SB 1 Road Repair and Accountability Act of 2017 programs, California Air Resources Board (CARB) Scoping Plan, and other statewide policy documents such as California Environmental Quality Act (CEQA) guidelines.

Accomplishments

SBCTA coordinates and provides subregional and County Transportation Commission input to the RTP/SCS. In partnership with SCAG, SBCTA is also gearing up for the start of the 2028 RTP/SCS. SBCTA and San Bernardino Council of Governments (SBCOG) assisted local jurisdictions with the implementation of the Southern California Association of Governments (SCAG) Regional Housing Needs Assessment (RHNA) through updates of their General Plan Housing Elements using state housing planning grant funds. The RTP/SCS also serves as the basis for the mobile source elements of the South Coast Air Quality Management Plan (AQMP). SBCTA has participated in the preparation of all South Coast AQMPs since 1994. At the State level, SBCTA provided input to multiple processes and documents, such as SB 671 clean truck corridors, and guidelines for the Cycle 5 SB 1 grant applications from the California Transportation Commission (CTC). This task also includes technical support for SCAG delegates from San Bernardino County on regional transportation and emission reduction planning issues, and coordination with other subregional agencies and County Transportation Commissions in regional transportation, freight, and emission reduction planning, transportation finance, and plan implementation. SBCTA also collaborated with the Riverside County Transportation Commission (RCTC) and California Department of Transportation (Caltrans) to update the Inland Empire Comprehensive Multimodal Corridor Plan, required as part of SB 1 to support the SB 1 Solutions for Congested Corridors Program (SCCP).

Work Elements

1. Track implementation of the 2024 RTP/SCS and provide technical input into the development of the 2028 RTP/SCS when necessary.
2. Continue to improve on the implementation of active transportation projects, programs and provide technical assistance to the local jurisdictions when requested. As part of the State Active Transportation Program (ATP) Cycle 8, SBCTA will continue to assist local jurisdictions with application submittal and project outreach for the proposed bicycle, pedestrian, and Safe Routes to Schools (SRTS) projects.
3. Update Geographic Information System (GIS) coverages for existing land use, General Plan/Specific Plan land use, and student populations. Continue the upgrade to the SBCTA GIS growth distribution model to better address issues such as: higher density non-residential development; improved association of non-residential land use with employment sectors; additional Specific Plan land use mapping; control totals for additional unincorporated areas; and better analysis of infill/redevelopment areas. SBCTA has started the work of comprehensively updating the San Bernardino County Transportation Analysis Model (SBTAM).
4. Implement SRTS plans and programs around San Bernardino County public schools.
5. Continue to participate in the SCAG Working Groups on modeling, freight, aviation, active transportation, and environmental/sustainability issues.
6. Implement SRTS plans and programs around San Bernardino County public schools.

Task 0110 Regional Planning

7. Continue to participate in the SCAG Working Groups on modeling, freight, aviation, active transportation, and environmental/sustainability issues.
8. Develop technical input and policy recommendations as needed for regional transportation, aviation, air quality, GHG reduction, VMT reduction, climate adaptation, habitat preservation, and goods movement studies conducted by SCAG, Caltrans, air districts, other subregional agencies, and transportation commissions, and participate on steering committees for those studies managed by other agencies.
9. Coordinate with other subregions, SCAG, and Federal and State agencies in addressing regional goods movement issues through the California Freight Advisory Committee (CFAC), the California Freight Mobility Plan, and the Southern California Freight Consensus Group.
10. Provide technical support as needed for SCAG delegates regarding the RTP/SCS, air quality issues, and regional goods movement issues.
11. Provide technical assistance and input to guidelines for Federal, State, and regional grant applications.
12. Participate in agency and industry conferences relevant to specific work elements such as GIS, air quality conformity, goods movement, inter-modal accessibility, sustainability, or land use planning.
13. Coordinate with the Western Riverside Council of Governments (WRCOG) on implementing bi-county joint climate adaptation and resiliency initiatives and other bi-county efforts, as appropriate.
14. Coordinate with Caltrans and local jurisdictions to extend and/or develop new regional Class I active transportation networks such as the San Sevaine, Santa Ana River, and Pacific Electric Trails.
15. Coordinate with SCAG and local jurisdictions to implement SB 743 requirements on VMT reduction, and develop programs to implement regional mitigation/crediting measures where feasible.
16. Coordinate with SCAG on “big data” issues and opportunities.
17. Coordinate with member jurisdictions and other partners to be proactive on grant funding. SBCTA will be submitting a number of grant applications, including applications for the US Department of Transportation (USDOT) Better Utilizing Investments to Leverage Development (BUILD) grant program, and Trade Corridor Enhancement Program (TCEP).

The budgetary increase is partly due to additional budgeting (relative to last fiscal year) for the grant funding received through Caltrans to implement the Evacuation Resilience Center Design (ERCD) study.

Product

Updated SBTAM at the transportation analysis zone level with the new local input data and coordination with SCAG and local jurisdictions on the regional modeling efforts; written materials addressing countywide project lists and other products and recommendations for incorporation into regional transportation plans and programs; informal and formal comments and recommendations related to each cycle of the RTP/SCS, AQMP, and subarea, corridor, or modal studies prepared by SCAG or statewide agencies.

Contract Information

a. Existing Contracts
   i. 25-1003186, Evacuation and Resilience Center Design Study, Amount Budgeted $500,000.

Manager

Josh Lee, Director of Planning and Regional Programs

Planning and Regional

Task 0110 Regional Planning

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	194,094	230,139	222,808	344,280
Regular Part-Time Employees	-	-	-	8,140
Fringe Allocation-General	172,637	163,889	139,901	173,989
Professional Services	-	-	447,170	530,000
Travel Expense-Mileage-Employee	252	728	1,000	500
Travel Expense-Other-Metrolink Tickets	-	-	200	200
Office Expense	-	228	1,000	1,000
Meeting Expense	1,844	3,147	2,000	2,000
Total Expenditures	368,828	398,130	814,079	1,060,109
Funding Sources				
Local Transportation Fund - Planning				218,609
Planning, Programming and Monitoring				341,500
Climate Adaptation Planning				500,000
Total Funding Sources				1,060,109

Task 0203 Congestion Management

Purpose

Meet Federal and State Congestion Management requirements. Monitor performance levels on the regionally significant transportation system and gauge consistency with air quality attainment strategies within the county portions of the South Coast and the Mojave Desert Air Basins. Maintain the Congestion Management Program (CMP) documentation, including the Development Mitigation Nexus Study, which provides the nexus between land use decisions and the ability of the transportation system to support the uses.

Accomplishments

The countywide CMP was adopted in November 1992. All jurisdictions have adopted and implemented the Land Use Transportation Analysis Program as required by law and, along with the California Department of Transportation (Caltrans), are continuing to monitor their Development Impact Fee (DIF) programs in the CMP by preparing Nexus Study Updates and Development Mitigation Annual Reports (DMAR) as a condition of compliance. Tables and graphics on historical congestion levels are available through the SBCTA ClearGuide. Ongoing updates and improvements to the San Bernardino County Transportation Analysis Model (SBTAM) (under the Subregional Planning, Task 0404) were undertaken as part of congestion management responsibilities. Historical DMAR submittals have been updated recently.

Work Elements

1. In the upcoming year, planning staff will focus on assisting the Data Management Office staff with the full implementation of a Comprehensive Project Hub (CPH). One component of the CPH will be an online application that streamlines DMAR and Nexus Study submittals and includes an escalation tool, DIF development tool, tutorials, and interactive features that allow users to query projects by program, status, and location.
2. The Development Mitigation Nexus Study will be updated based on local input and the Caltrans Construction Cost Index, with the opportunity to add new local arterial projects to the list. SBCTA will work with the jurisdictions in the Valley and Victor Valley to maintain their DIF programs consistent with the Nexus Study update.
3. SBCTA will work with Valley and Victor Valley jurisdictions to collect data for their DMARs, present them annually to the Board showing the current state of development and fee collection.
4. Trends in traffic growth will be tracked through congestion monitoring using the SBCTA ClearGuide based on vehicle probe data for freeways and arterials. SBCTA hosts this data on an external website that will be accessible to local jurisdictions and provide analysis capabilities and data extraction for the monitored sections of the CMP network. These data sources will be available to be used as a basis for traffic studies for roadway and land development projects, for prioritization of transportation projects by SBCTA for discretionary funding, and for grant application exhibits.
5. Represent the Congestion Management Agency in discussions with other counties and regional, Federal, and State agencies regarding CMP and Congestion Management System consistency, performance measurement, data requirements, intercounty mitigation, and other issues.
6. Provide travel demand forecasting support to local jurisdictions preparing Traffic Impact Analysis (TIA), local traffic studies, and Environmental Impact Reports.
7. Evaluate the potential need to update the Nexus Study fair-share calculations, given that they are based on growth forecasts that are now outdated, and in anticipation of a potential new Measure I extension, should the voters approve in November 2026.

Product

Updated and continued implementation of the CMP for San Bernardino County. Updated travel demand model SBTAM, processes, and data for monitoring system performance.

Contract Information

a. Existing Contract
   i. 22-1002774, CMP Monitoring Tool Maintenance, Amount Budgeted $95,000.

Manager

Josh Lee, Director of Planning and Regional Programs

Task 0203 Congestion Management

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	13,052	14,543	34,561	35,605
Fringe Allocation-General	11,609	10,356	21,701	17,579
Consulting Services	70,300	73,860	41,535	95,000
Total Expenditures	94,961	98,759	97,797	148,184
Funding Sources				
MSI Valley Fund-Traffic Mgmt Sys				111,948
MSI Victor Valley Fund-Traffic Mgmt Sys				36,236
Total Funding Sources				148,184

Task 0206 Data Program Management

Purpose

The Data Management Office (DMO) provides services to all SBCTA and SBCOG departments. The purpose of Task 0206 is to support all departments by conducting geographic information system (GIS), data management, and analysis tasks on a regular and per-request basis. The DMO provides services to member agencies and their consultants through maintenance of and access to the San Bernardino County Transportation Analysis Model (SBTAM) and big-data platforms such as ClearGuide.

Accomplishments

The DMO continues its data maintenance reforms geared towards improving access to existing resources for internal staff, member jurisdictions, regional agencies, and the public at large. This will be accomplished through several ongoing efforts including; 1) the update and promotion of online "hubs" for each department where GIS information relevant to each department's interests can be readily accessed on a dashboard, 2) active participation in state and regional data standardization efforts, and 3) the publication of additional user-friendly online map applications.

The DMO is committed to making data available to member jurisdictions and the public by implementing and maintaining applications such as the "Active San Bernardino" website. This site allows users to review active transportation facilities and other demographic data used in prioritizing multimodal transportation projects and programs through interactive maps, dashboards, and other reports. The application also allows users to create their own map exhibits, pulling data from SBCTA/SBCOG, Federal, State, regional, and other local sources. Additionally, the DMO published a SBTAM website that streamlines model requests and provides access to updated vehicle miles traveled (VMT) Screening Tool and dynamic traffic volume map application upon request. These publicly accessible tools allow consultants to determine if a land use project they are studying will reduce or increase total VMT. An increase in VMT lets the developer know that additional VMT-specific traffic impact analysis will be required by Senate Bill (SB) 743.

In Fiscal Year 2025/2026, SBCTA spent a great deal of effort creating a Comprehensive Project Hub (CPH) aimed at consolidating all projects and programs overseen by SBCTA into a single database with workflow documentation including a web application that demonstrated to the public how much of an impact Measure I has had on infrastructure improvements in their communities. The DMO also developed an advanced online Transportation Development Article 3 application form that ensured proposed projects were included in SBCTA's Countywide Active Transportation Plan while continuing to maintain a website that acts as a self-service document resource center for award recipients.

In the upcoming year, the DMO aims to more fully build out the CPH by adding features like collision hotspots for improved safety analysis and project prioritization. The CPH will include a Congestion Management Program feature that streamlines the Development Mitigation Annual Report (DMAR) and Nexus Study submittals. Additional features will include an escalation tool, Development Impact Fee (DIF) development tool, and inclusion of the Capital Project Needs Analysis (CPNA). DMO efforts will also include coordination with member jurisdictions to update the growth forecast for the 2028 Regional Transportation Plan/Sustainable Communities Strategy, work with Freeway Service Patrol to bring technical services in-house, and consolidate data collected by other departments, such as Express Lanes Operations and SBCOG, under the existing SBCTA GIS portfolio.

GIS provides support on a request basis to all the other departments of SBCTA and SBCOG, consistent with the list of activities included under Work Elements. The DMO seeks to find additional opportunities to leverage our current GIS and analytics platforms in innovative ways to assist the departments with their needs.

Work Elements

It is not always possible to predict specific work elements that will need to be accomplished for other departments. However, general levels of support are based on discussions with the staff of each department as part of the budgeting process, and examples of the work elements are provided below.

Task 0206 Data Program Management

1. Planning Department:
    i. Comprehensive Project Hub enhancements.
    ii. Active Transportation Project Prioritization updates.
    iii. Measure I Project web map.
    iv. Congestion Management Program Information and Submittal site.
    v. Update of Countywide Growth Forecasting Model update needed for the 2028 Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS).
    vi. Grant application exhibits.
    vii. 360° for 960 technical support.
2. Project Delivery Department:
    i. Freeway project support, including right-of-way mapping.
    ii. Maps for quarterly reports.
    iii. Modeling/analysis support.
    iv. Interchange analysis.
    v. Contract status dashboard.
3. Transit Department:
    i. Maintenance of rail right-of-way field application.
    ii. Small operator data analysis assistance.
    iii. Miscellaneous mapping.
    iv. Vanpool Program support.
    v. Provide data needed for SB 125 Capital Project reporting.
4. Air Quality and Mobility Department:
    i. In-house Freeway Service Patrol (FSP) services.
    ii. Electric Vehicle (EV) readiness support.
5. Fund Administration Department:
    i. Mapping and support for the Federal Transportation Improvement Program (FTIP) and project tracking.
    ii. Measure I funding distribution maps.
    iii. Measure I 10-Year Delivery Plan maps.
    iv. Measure I Strategic Plan maps.
6. SBTAM:
    i. SBTAM updates for RTP/SCS consistency.
    ii. Consultant support for running SBTAM.
    iii. Maintenance of the SBTAM access website and online applications.
7. SBCOG:
    i. Mapping for special council of governments projects (e.g. Smart County Master Plan, Disadvantaged Communities Analysis, jurisdiction specific factsheets).
    ii. COG Membership mapping support.
    iii. Maintain SB 1000 Toolkit.
    iv. Community Identities Dashboard.
8. Special mapping and analysis requests not identified during budget planning.

Product

Products will include static and online maps, analysis, and data provided for other SBCTA and SBCOG departments, regional partners, and the public supporting the work elements listed.

Manager

Josh Lee, Director of Planning and Regional Programs

Task 0206 Data Program Management

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	94,517	62,092	102,495	102,143
Regular Part-Time Employees	11,904	-	-	11,100
Fringe Allocation-General	84,068	44,217	64,356	55,908
Information Technology Services	42,251	34,916	35,000	52,000
Training/Registration	1,500	-	3,000	1,000
Travel Expense - Employee	3,210	2,074	5,000	9,000
Travel Expense-Mileage-Employee	422	143	500	500
Travel Expense-Other-Metrolink Tickets	-	-	100	100
Printing - External	-	-	300	300
Total Expenditures	237,872	143,442	210,751	232,051
Funding Sources				
Local Transportation Fund - Planning				169,352
MSI Valley Fund-Traffic Management System				56,629
Indirect Cost Fund				6,070
Total Funding Sources				232,051

Task 0404 Subregional Planning

Purpose

Optimize SBCTA investments in transportation infrastructure through a comprehensive, coordinated, and ongoing process for identifying and evaluating multimodal transportation options and funding solutions. SBCTA will maintain a long-range Countywide Transportation Plan (CTP) for input into the Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS), developed in conjunction with the Southern California Association of Governments (SCAG) through Regional Planning Task 0110. Task 0404 includes conducting transportation and land use studies on individual corridors or for subareas of the county. It includes the update and maintenance of the Measure I 2010-2040 Strategic Plan, the Active Transportation Plan, Long Range Multimodal Transportation Plan (LRMTP), preparation of grant applications for SBCTA projects, interchange phasing analysis, management of the San Bernardino Transportation Analysis Model Plus (SBTAM+), Safe Routes to School (SRTS) projects, Complete Streets Implementation projects, and work on a wide range of sustainability initiatives in conjunction with SCAG, local jurisdictions, and other stakeholders. A key focus of the Planning Department has evolved to provide assistance, both internally and externally, by positioning projects to improve competitiveness in grant funding cycles and preparing the associated funding applications.

Accomplishments

Subregional planning is an ongoing process that has provided a basis for SBCTA input to the SCAG Regional Transportation Plans, including completion of the 2024 RTP/SCS and preparation for the 2028 RTP/SCS. The Planning Department continued to support other departments and jurisdictions with transportation analysis, modeling, and policy analysis. This task supported the activities of both the Transportation Technical Advisory Committee (TTAC) and the Planning and Development Technical Forum (PDTF), key advisory committees for review of technical and policy issues.

The Planning Department was also the lead on multiple infrastructure and planning grant applications, both as the grantor and the applicant. As a grantor, SBCTA allocated $7.2 million of Transportation Development Act (TDA) Article 3 funds in the previous cycle to transit operators and member jurisdictions for Transit Access Improvement and Bicycle and Pedestrian Projects. As an applicant, the Planning Department worked to position projects for the next cycle of Senate Bill (SB) 1 competitive programs, Solutions for Congested Corridors Program (SCCP), Trade Corridor Enhancement Program, Local Partnership Program, California State Active Transportation Program (ATP), and the California Department of Transportation (Caltrans) Sustainable Transportation Planning Grant Program. SBCTA is currently developing two projects to submit for the Senate Bill 1 Cycle 5 Trade Corridor Enhancement Program (TCEP) projects: 1. Interstate 15 Cajon Pass Northbound Truck Climbing Lane Extension, and 2. State Route 18 Corridor Freight, Safety, and Zero-Emission Project, US 395 to the Los Angeles County Line. On the Transit side, a subsequent long-range planning effort was completed where SBCTA staff identified the inclusion of Priority Transit Corridors in the Long Range Multimodal Transportation Plan (LRMTP). SBCTA staff is actively engaged in further analysis to evaluate the candidate corridors in the LRMTP that have been approved by the Board toward a single ultimate corridor of choice. SBCTA staff also worked on multiple sustainability initiatives in Fiscal Year 2025/2026. SBCTA led the implementation of the Environmental Protection Agency (EPA) Climate Pollution Reduction Planning Grant (CPRG) program for both San Bernardino and Riverside Counties. The final draft plan was submitted and approved by the EPA in December 2025.

SBCTA has continued to update and enhance the San Bernardino County Transportation Analysis Model (SBTAM), including regular updates. Through the SRTS Phase IV project, SBCTA continues to provide technical safety assistance to schools across the County. In recent fiscal years, the State and region put a great deal of emphasis on developing plans to increase housing stock in the region. One of these efforts was to support comprehensive updates to each jurisdiction's Housing Element in its General Plan. Last year, SBCTA provided financial and technical assistance to member jurisdictions that were committed to implementing their Housing Element policies through the Regional Early Action Planning Grants (REAP) 2.0 grant program. SBCTA used REAP 2.0 funds to support projects aimed at reducing vehicle miles traveled (VMT), promoting fair housing, and increasing infill development in strategic locations. One example is the Vista Verde II development in the City of Ontario, which applied for funding from the Strategic Growth Council (SGC) and successfully secured larger funding awards with projects associated with the REAP 2.0 Program.

Task 0404 Subregional Planning

SBCTA has made significant progress in developing the state's first VMT Mitigation Bank. The development of the phone application for participants is complete, and the pilot testing phase of the VMT Mitigation Bank Program is underway.

Work Elements

1. Collaborate with transit agencies, local jurisdictions, and other stakeholders in the implementation of the LRMTP.
2. Work with SCAG and local jurisdictions to maintain and apply the SBTAM. SBTAM is the forecasting tool used to support traffic and environmental studies for all of SBCTA's primary transportation projects.
3. Update and enhance SBTAM as needed.
4. Support the jurisdictions of San Bernardino County in the planning and implementation of sustainability initiatives and the Countywide Vision through grant tracking and technical assistance.
5. Provide guidance and technical support for local jurisdictions in the mitigation of VMT impacts for various transportation and development projects through the development and implementation of the VMT Mitigation Bank.
6. Prepare applications for Federal and State infrastructure and planning grants, including Federal discretionary grants, SB 1, and Transit and Intercity Rail Capital Program (TIRCP), to secure funding for major transportation projects, supporting partnerships with Caltrans, SCAG, and other regional agencies. Actively pursue grant applications across multiple sectors, including planning, freight, transit, and active transportation.
7. Support both TTAC and PDTF, consisting of staff from local jurisdictions providing input on transportation and local government planning issues.
8. Manage multiple SCAG and Caltrans grant-funded and other-funded projects, including submitting additional grants for projects of regional benefit.
9. Support SBCTA project development efforts with traffic analyses and impact assessments.
10. Maintain the policies in the Measure I 2010-2040 Strategic Plan and update the Strategic Plan narrative as necessary.
11. Prepare a 10-Year Delivery Plan for Active Transportation to assist in positioning San Bernardino County jurisdictions for competitive grant applications. A digital version of the Countywide Active Transportation Plan is available on the SBCTA website and in the mapping application.
12. Manage the TDA Article 3 Bicycle and Pedestrian Improvements program.
13. Participate in subregional planning efforts led by local jurisdictions, SCAG, transit agencies, or other agencies.
14. As needed, provide assistance to local jurisdictions to access and manage planning and project data disseminated by SBCTA.
15. Collect and compile data and distribute data as appropriate to other agencies and organizations.
16. Administer, complete, and deliver all of the REAP 2.0 grant program projects.
17. Oversee the SRTS Phase IV project.

The budgetary changes are mainly due to a large award for the valley cities to implement the smart corridor signal project, despite reduced REAP 2.0 activity.

Products

Products include: development of a VMT Mitigation Bank; analysis support for the Measure I Strategic Plan and project development activities; grant applications for SB 1 and other Federal and State grant programs; updates to the Data and Analytics Office (DAO) data and mapping portal; complete resiliency projects; apply for energy-related infrastructure grants.

Contract Information

a. Existing Contracts
   i. 19-1002186, CTO 23, EPA Climate Pollution Reduction Grant (CPRG) GHG Reduction, Amount Budgeted $20,000.
   ii. 23-1002864, SRTS Program, Amount Budgeted $175,000.

Task 0404 Subregional Planning

iii. 23-1003018, CTO 3A and 5A On-Call Bench for Planning, Amount Budgeted $330,000. Additional Budget under Task 0511.
iv. 24-1003130, CTO 5B, 16, 17, and 23, On-Call Bench for Planning, and REAP 2.0, Amount Budgeted $880,000. Additional Budget under Task 0511.
v. 24-1003131, CTO 2 and 21 General Project Management/Controls Support, Grant Writing and Management, Amount Budgeted $395,000. Additional Budget under Task 0511.
vi. 24-1003132, CTO 1, 4B, 6, and 18, On-Call Bench for Planning, and REAP 2.0, Amount Budgeted $490,000.
vii. 24-1003135, CTO 3B On-Call Bench for Planning, Amount Budgeted $30,000, Additional Budget under Task 0511.
viii. 24-1003136, CTO 10, 15, and 19, On-Call Bench for Planning, and REAP 2.0, Amount Budgeted $840,000.
ix. 25-1003237, City of Montclair, Construction of active transportation improvements on Fremont Avenue /Arrow Highway, Amount Budgeted $975,000.
x. 26-1003434, Legal Services, Amount Budgeted $15,000.
xi. 26-1003383, Central Avenue Smart Corridor, Amount Budgeted $1,000,000.
xii. 26-1003384, Pepper Avenue/Valley Boulevard Smart Corridor, Amount Budgeted $660,400.
xiii. 26-1003385, Base Line Street/Greenspot Road Smart Corridor, Amount Budgeted $1,000,000.
xiv. 26-1003386, Euclid Avenue Smart Corridor, Amount Budgeted $943,000.
xv. 26-1003387, Riverside Avenue Smart Corridor, Amount Budgeted $976,750.
xvi. 26-1003388, Baseline Street Smart Corridor, Amount Budgeted $372,376.
xvii. 26-1003389, Foothill Boulevard Smart Corridor, Amount Budgeted $531,000.
xviii. 26-1003401, City of Colton, Multimodal Complete Streets Project, Amount Budgeted $218,054.
xix. 26-1003415, City of Ontario, Multimodal Complete Streets Project, Amount Budgeted $233,948.

b. New Contracts
i. RFP VMT Mitigation Bank Pilot Program and/or licensing with the software vendor, Amount Budgeted $2,000,000, Total Estimated Contract Amount $2,000,000.

Local Funding Source Detail

i. Southern California Association of Governments - $3,459,146.
ii. County of San Bernardino - $50,000.

Manager

Josh Lee, Director of Planning and Regional Programs

Task 0404 Subregional Planning

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	261,469	278,606	320,009	346,551
Regular Part-Time Employees	-	-	25,620	-
Fringe Allocation-General	232,564	198,404	216,470	171,092
Professional Services	177,148	637,609	400,000	2,000,000
Consulting Services	2,269,536	2,925,000	9,717,794	5,452,004
Project Controls (Planning-COG)	-	344,065	250,000	250,000
Grant Writing	-	-	75,000	100,000
Legal Fees	-	19,140	50,000	50,000
Construction Capital	-	3,590,544	-	-
Training/Registration	6,194	4,413	36,000	23,000
Postage	-	-	200	200
Travel Expense - Employee	3,234	4,573	12,000	10,000
Travel Expense - Non-Employee	-	853	-	-
Travel Expense-Mileage-Employee	1,345	686	1,700	1,000
Travel Expense-Mileage-Non-Employee	-	-	200	200
Travel Expense-Other-Metrolink Tickets	15	-	100	100
Advertising	473	-	500	500
Printing - Internal	-	-	100	100
Contributions/Subsidies	40,585	102,591	405,000	600,000
Project Develop Traffic Mgmt Sys Pmt	-	-	-	5,500,000
Office Expense	-	292	400	-
Computer Hardware and Software	-	-	5,000	5,000
Total Expenditures	2,992,564	8,106,775	11,516,093	14,509,747
Funding Sources				
Local Transportation Fund - Admin				61,845
Local Transportation Fund - Planning				1,361,804
Modeling Fees				11,636
Federal One-time Awards				2,000,000
Environmental Protection Agency				21,350
Planning, Programming and Monitoring				21,202
Active Transportation Program - State				175,000
Sustainable Communities Grants-SB1				500,000
MSI Valley Fund-Freeway Projects				52,675
MSI Valley Fund-Fwy Interchange				9,180
MSI Valley Fund-Express Bus/Rapid Trans				12,241
MSI Valley Fund-Traffic Management System				6,656,855
MSI Victor Valley Fund-Traffic Management System				106,813
MSI North Desert Fund-Traffic Management System				5,000
MSI Morongo Basin Fund-Traffic Management System				3,000
MSI Mountain Fund-Traffic Management System				2,000
Local Projects Fund				3,509,146
Total Funding Sources				14,509,747

Task 0406 Traveler Services & Intelligent Transportation Systems

Purpose

Reducing emissions and improving air quality in San Bernardino County by providing comprehensive traveler information in an efficient and customer-friendly manner as well as by participating on various regional committees and work programs with a focus on emission reductions in the region.

In addition, with the decommissioning of the call box program in June of 2025, research regarding connectivity issues and whether or not there are cellular signal concerns in the San Bernardino County will continue, as well as addressing emerging technologies that may resolve/eliminate one-time cellular signal gaps.

Accomplishments

Ongoing program management of the Southern California 511 (SoCal 511) program with Riverside County Transportation Commission (RCTC), Los Angeles County Service Authority for Freeway Emergencies (LA SAFE), Orange County Transportation Authority (OCTA) and Ventura County Transportation Commission (VCTC). This program provides comprehensive traveler information, including real-time traffic, through the SoCal 511 system.

Travelers can access the SoCal 511 system in a variety of ways, including by telephone (dialing 511) and through the web (www.Go511.com). The SoCal 511 system smartphone application (Go511 app) launched in January 2024. In Fiscal Year 2024/2025, the SoCal 511 system received more than 305,300 calls and the SoCal 511 website had 4,302,497 million web page views.

Work Elements

1. Attend and participate in the regional SoCal 511 coordination meetings.
2. Continue to stay updated and educated about new and upcoming Intelligent Transportation Systems (ITS) and traveler solutions to better serve the motoring public.

The budgetary increase is due to additional cost increases associated with the new 511 Traveler Services contract with LA Metro and the remote connectivity project replacing the old call-box program.

Product

1. Continue work on the updates and installation of new SoCal 511 signage in the Inland Empire to assist in promoting and advertising SoCal 511 related services, phone number, website and application.
2. Continue to work with SoCal 511 partners to help promote and possibly market the SoCal 511 system.

Contract Information

a. Existing Contracts
   i. 20-1002311, LA SAFE Annual Agreement for SoCal 511, Amount Budgeted $492,000. The Budgeted amount includes a one time expense of an estimated $240,000.
   ii. 24-1003131, CTO 2 Project Management/Controls Support, Amount Budgeted $120,000. Additional Budget under Task 0511 and Task 0404.

b. New Contracts
   i. New RFP for SoCal 511 Signage, Amount Budgeted $150,000, Total Estimated Contract Amount $150,000.

Manager

Josh Lee, Director of Planning and Regional Programs

Planning and Regional

Task 0406 Traveler Services & Intelligent Transportation Systems

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	2,569	1,310	22,160	80,392
Regular Part-Time Employees	-	-	740	1,018
Fringe Allocation-General	2,285	933	14,379	40,193
Professional Services	142,055	145,866	238,550	705,000
Consulting Services	-	-	20,000	20,000
Project Controls (Planning-COG)	-	-	-	120,000
Maintenance-Motor Vehicles	-	-	200	200
Training/Registration	-	-	2,000	4,000
Postage	-	-	100	100
Travel Expense - Employee	-	-	5,000	5,000
Travel Expense-Mileage-Employee	-	-	2,000	2,000
Travel Expense-Mileage-Non-Employee	-	-	100	100
Travel Expense-Other-Metrolink Tickets	-	-	500	500
Printing - External	-	-	152,000	177,000
Printing - Internal	-	-	100	100
Office Expense	-	-	250	250
Meeting Expense	-	-	2,000	2,000
Total Expenditures	146,910	148,110	460,079	1,157,853
Funding Sources				
SAFE-Vehicle Registration Fees				775,000
MSI Valley Fund-Traffic Mgmt Sys				328,203
MSI Victor Valley Fund-Traffic Mgmt Sys				54,650
Total Funding Sources				1,157,853

Task 0704 Freeway Service Patrol/State

Purpose

To fund, implement, and maintain a Freeway Service Patrol (FSP) Program, which is responsive to the needs of stranded motorists traveling on designated highways of San Bernardino County.

The Freeway Service Patrol (FSP) Program is a partnership between the San Bernardino County Transportation Authority (SBCTA), California Highway Patrol (CHP), and California Department of Transportation (Caltrans). The goal of this partnership and the FSP Program is to keep the freeways moving and reduce the chance of secondary incidents.

FSP is a roving team of tow trucks that travel on select San Bernardino County freeways, during peak commute hours, to assist motorists with car trouble. From changing flat tires to providing minor mechanical assistance, FSP drivers provide a variety of services at no cost to the motorist. If FSP cannot get the motorist's car going within a short period, it will offer towing at no charge to a location designated by CHP.

Accomplishments

SBCTA, in partnership with CHP and Caltrans, operates an FSP Program on a total of seven Beats along 98.38 centerline miles of highway in the Valley and portions of the Cajon Pass area that assisted more than 56,400 motorists last fiscal year.

SBCTA continues to provide FSP tow support for the Interstate 10 (I-10) and the Interstate 15 (I-15) Express Lanes construction projects when needed. The funding for the Express Lanes FSP tow services is provided through the Express Lanes Department within SBCTA.

As technology changes, our SBCTA Freeway Service Patrol (FSP) Program is changing on an annual basis to support commuters on our system. In Fiscal Year 2024/2025, staff studied eliminating weekend hours and merging Beats 11 and 29. A five-year plan of cost containment was prepared in light of escalated costs and a flat allocation of funding. In November of 2024, the Board approved the elimination of weekend hours and the plan to merge Beats 11 and 29. Weekend hours were eliminated during Fiscal Year 2024/2025 and Beats 11 and 29 were combined starting April 1, 2026.

Work Elements

1. Explore new FSP radio technologies to enhance program efficiency and services.
2. Review quarterly reports and invoices in conjunction with SBCTA's Finance Department to the State for funding reimbursement.
3. Continue to coordinate the program with the RCTC, local, and State CHP offices, Caltrans District 8, and Caltrans Headquarters.
4. Attend Inland Empire FSP Technical Advisory Committee (TAC) meetings, statewide FSP meetings, and other meetings as needed throughout the year.
5. Administer quarterly driver meetings hosted at SBCTA's offices to review and provide ongoing updates, educational information, and instruction regarding driver service procedures, safety issues, and customer service awareness.
6. Continue to evaluate the current seven Beat areas of the State-funded FSP Program and seek ways to improve service and manage costs.
7. Continue to evaluate the performance and efficiency of the I-10 Express Lanes FSP services.
8. Continue to explore ways in which the State-funded FSP Program may better serve the public while maximizing resources.
9. Continue to work toward public outreach and awareness of the program, including reaching out to the California Tow Truck Association (CTTA).
10. Continue to expand the SBCTA FSP Marketing Plan, which is aimed at bringing awareness to the program, its requirements, and upcoming opportunities to tow companies in the area.

Task 0704 Freeway Service Patrol/State

11. Continue to seek various opportunities and partnerships to provide ongoing public awareness of the FSP Program.
12. Continue to provide Construction FSP support services for SBCTA Express Lanes projects.
13. Explore the updating of the FSP tablets utilized by the FSP drivers out in the field to track motorist assists.

The budgetary decrease reflects the shift of certain activities previously reported under Task 0702 Call Box System to this task, including the Call Box system decommissioning, partially offset by the need to rebid five FSP Beats at higher anticipated operator rates. The five Beats that are scheduled to be released are FSP Beats 5, 9, 14, 27 and 31.

Product

Ongoing daily oversight of the FSP Program and the review and analysis of various program reports and statistics. Provide necessary reports and invoices to seek reimbursement from the State. Continue to explore other possible funding sources for program continuation and expansion. Staff continues to address daily operational issues and concerns.

1. Maintain close relationships with the tow industry for the marketing and awareness of the program. This includes providing possible presentations at the CTTA and continuing to reach out to tow operators throughout the region.
2. Conduct quarterly driver meetings to reinforce safety, customer service, and FSP policies.
3. Continuously monitor and update FSP driver tablet software to provide more efficient user ability and better assist data information for the Program.

Contract Information

a. Existing Contracts
   i. 22-1002736, FSP Tow Services Along Beat 9, Amount Budgeted $465,861.
   ii. 22-1002738, FSP Tow Services Along Beat 14, Amount Budgeted $465,861.
   iii. 23-1002947, FSP Tow Services Along Beat 23, Amount Budgeted $582,445.
   iv. 22-1002737, FSP Tow Services Along Beat 31, Amount Budgeted $465,861.
   v. 25-1003218, FSP Tow Services Along Beat 11/29, Amount Budgeted $653,608.
   vi. 22-1002818, FSP Technical Consultant, Amount Budgeted $45,000.
   vii. 22-1002819, FSP Tow Services, I-10 Express Lanes, Amount Budgeted $0.*
   viii. 23-1002872, FSP Radio Services, Amount Budgeted $50,000.
   ix. 23-1002880, FSP AVL and GPS Installation and Removal Services, Amount Budgeted $18,886.
   x. 24-1003125, FSP Extra Time agreement with CHP for daily oversight and field supervisor, Amount Budgeted $750,000.**

b. New Contracts
   i. 26-1003436, FSP Tow Services Along Beat 5, Amount Budgeted $445,000, Total Estimated Contract Amount $2,925,000.
   ii. RFP, FSP Tow Services Along Beat 9, Amount Budgeted $445,000, Total Estimated Contract Amount $2,925,000.
   iii. RFP, FSP Tow Services Along Beat 14, Amount Budgeted $445,000, Total Estimated Contract Amount $2,925,000.
   iv. 26-003435, FSP Tow Services Along Beat 27, Amount Budgeted $445,000, Total Estimated Contract Amount $1,796,250.
   v. RFP, FSP Tow Services Along Beat 31, Amount Budgeted $445,000, Total Estimated Contract Amount $2,925,000.

c. Software License Agreements and Software Subscriptions
   i. FSP Server Subscription Software, Amount Budgeted $1,800.

Task 0704 Freeway Service Patrol/State

* Contract will be managed for performance by the Planning and Regional Programs Department Air Quality and Mobility Program (AQMP) and budgeted by the Express Lanes Department within the agency. The amount budgeted is reflected in the Express Lanes Department.

** Contract will be managed for performance by the Planning and Regional Programs Department AQMP and budgeted by both the Planning and Regional Programs Department, AQMP and Express Lanes Department within the agency.

Manager

Josh Lee, Director of Planning and Regional Programs

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	195,587	141,274	156,410	112,736
Regular Part-Time Employees	5,672	8,862	13,246	16,280
Fringe Allocation-General	173,965	100,605	106,527	63,695
Professional Services	3,924,914	3,235,660	4,750,634	5,101,530
Consulting Services	1,812	1,812	133,901	87,602
Project Controls (Planning-COG)	77,914	164,525	-	-
Maintenance-Motor Vehicles	-	-	400	400
Maintenance-Call Boxes	436,921	841,196	800,000	-
Training/Registration	-	-	300	300
Postage	-	278	1,000	1,000
Travel Expense - Employee	2,105	-	11,000	7,002
Travel Expense-Mileage-Employee	328	125	6,000	4,002
Printing - External	35,865	20,001	113,501	116,502
Printing - Internal	-	-	1,000	500
Communications	29,158	30,531	114,776	95,102
Record/Equipment Storage	5,640	6,796	-	-
Office Expense	564	-	1,200	1,200
Meeting Expense	2,485	510	5,000	7,002
Total Expenditures	4,892,930	4,552,175	6,214,895	5,614,853
Funding Sources				
Freeway Service Patrol (SAFE)-SB1				2,263,579
SAFE-Vehicle Registration Fees				1,734,474
Freeway Service Patrol				1,599,000
MSI Valley Fund-Traffic Management System				17,800
Total Funding Sources				5,614,853

Task 0941 Mountain/Desert Planning and Project Development

Purpose

Provide technical oversight, planning, and project development support for projects in the Mountain/Desert Subareas.

Accomplishments

The Planning Department provided essential support to the Mountain and Desert Policy Committee by facilitating the detailed review and discussion of legislative and planning items that specifically impact that subregion. This ongoing task also involves providing dedicated staff assistance for project development and long range planning within the Mountain and Desert subareas to ensure their unique geographical needs are addressed.

A significant portion of recent efforts involved a close collaboration with the Project Delivery Department to secure Trade Corridor Enhancement Program (TCEP) funding for the widening of State Route 18 (SR-18). This critical project, spanning the section between US 395 and the Los Angeles County Line, is designed to enhance regional safety and mobility by adding a painted center median and Class II bike lanes alongside other complete streets improvements. In addition to the work on SR-18, staff prepared a separate grant application for the Interstate 15 (I-15) Truck Climbing Lane project. This initiative will construct a new climbing lane beginning approximately 2.7 miles north of Kenwood Road and extending to Highway 138. For both of these major corridor investments, the Planning Department is currently taking the lead on the community engagement and public outreach portions of the grant pursuit process to ensure local stakeholders are well informed.

Simultaneously, staff continues to advance Phase 1 of the State Route 247 (SR-247) and State Route 62 (SR-62) Emergency Bypass Study. The results of this study will inform a comprehensive emergency bypass strategy for the Cajon Pass on Interstate 15, which is a vital link for regional goods movement and commuter travel. The department is also spearheading the Bear Valley Road Smart Corridor project. This effort focuses on improving traffic flow through sophisticated signal coordination between Caltrans and the partner cities of Victorville, Hesperia, and Apple Valley.

Finally, several regional housing and infrastructure projects funded through the REAP 2.0 program are making steady progress in the cities of Big Bear Lake and Twentynine Palms. These projects are strategically designed to provide complete streets improvements that bridge the gap between low income housing developments and essential community services that were previously difficult to access without a personal vehicle. Through these combined efforts, the department continues to align regional infrastructure with the broader goals of safety, sustainability, and equity.

Work Elements

1. Identify and analyze issues that may require policy input specifically from Mountain/Desert jurisdictions, including regional transportation planning, allocation of funds, air quality, and legislative issues.
2. Provide support and coordination for regular meetings of the Mountain/Desert Policy Committee.
3. Prepare grant applications for Federal and State funding for projects in the Mountain/Desert Subareas. This may include highway, transit, ridesharing, or active transportation projects.
4. Assist Mountain/Desert jurisdictions with: implementation of Vehicle Miles Traveled (VMT) analysis required for development projects under Senate Bill 743 (SB743); preparation of growth forecasts for the next SCAG RTP/SCS; expansion of the Countywide Sidewalk Inventory database; implementation of housing elements; and input to the San Bernardino County Transportation Analysis Model (SBTAM) update.
5. Assist Mountain/Desert representatives with the identification of priority projects and strategies for implementing those projects.
6. Participate in project development teams for major transportation projects in the Mountain/Desert Subareas.
7. Continue the SR 247/62 Emergency Bypass Study Phase 2, which will evaluate improvements to alternate routes used in the event of a closure or major incident in the Cajon Pass. This project is funded by an allocation secured through the state legislative process and includes a focus on alternate route planning to address I-15 emergencies and incident response.

Task 0941 Mountain/Desert Planning and Project Development

8. Monitor the development of the Brightline West high-speed train from the Town of Apple Valley to Las Vegas and its extension to the City of Rancho Cucamonga.
9. Work with local jurisdictions and transit agencies on the implementation of the Long Range Multimodal Transportation Plan (LRMTP), covering all subareas in the county.

The budgetary increase is mainly due to the implementation of Bear Valley Road Smart Corridor Project and the project wind down of the SR 247/62 Corridor Feasibility Study.

Products

1. SR 247/62 Corridor Feasibility Study, setting the stage for future improvements on alternate routes in the event of I-15/Cajon Pass closure or major incident.
2. Planning and technical assistance in cooperation with Caltrans and local jurisdictions relative to project development in the Mountain/Desert Subareas.
3. Preparation and/or support of grant applications for funding of Mountain/Desert Subarea priorities.

Contract Information

a. Existing Contracts
   i. 24-1003069, SR247/62 Corridor Feasibility Study, Amount Budgeted $300,000.
   ii. 24-1003132, CTO 22, On-Call Bench for Planning, and REAP 2.0, Bear Valley Smart Corridor Project. Amount Budgeted $490,000.

Manager

Josh Lee, Director of Planning and Regional Programs

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	22,232	42,358	62,808	50,702
Fringe Allocation-General	19,774	30,164	39,438	25,032
Professional Services	-	-	-	499,600
Consulting Services	12,672	311,531	317,342	336,000
Total Expenditures	54,678	384,053	419,588	911,334
Funding Sources				
State One-time Awards				309,180
MSI Victor Valley Fund-Traffic Management System				549,322
MSI North Desert Fund-Traffic Management System				3,061
MSI Colorado River Fund-Traffic Management System				1,530
MSI Morongo Basin Fund-Traffic Management System				3,061
MSI Mountain Fund-Traffic Management System				9,180
Local Projects Fund				36,000
Total Funding Sources				911,334

COUNCIL OF GOVERNMENTS

Council of Governments Program Budget

Description

San Bernardino Council of Governments (SBCOG) facilitates collaboration among our members to improve the region. This is done by providing regular reports and seeking feedback from the City/County Managers' Technical Advisory Committee (CCMTAC) and through direction received from the Board. SBCOG conducts specific projects focused on sustainability, local government services, and quality of life that are of benefit to the member agencies. The SBCOG Five-Year Work Plan (Work Plan) supports and provides resources on a variety of topics from boots-on-the-ground issues such as street vending ordinance updates and support for small businesses, to long-term strategic initiatives, such as those focused on homelessness and housing, to futuristic and forward-looking efforts such as smart corridors and technology infrastructure.

SBCOG serves member agencies throughout San Bernardino County on regional issues and priorities in ways that do not duplicate jurisdictional activities, but rather, complement jurisdictional efforts and add value to member agency functions and priorities. In addition, SBCOG assists its member agencies in securing funding by identifying and managing grant opportunities, ensuring that projects are effectively supported with the necessary financial resources to advance regional goals. This effort strengthens collaboration and enables agencies to implement and expand critical initiatives across the county.

The Inland Regional Energy Network (I-REN) is a SBCOG program representing a partnership with the Western Riverside Council of Governments (WRCOG), Coachella Valley Association of Governments (CVAG), and SBCOG that seeks to connect residents, businesses, and local governments to a wide range of energy efficiency resources to promote and increase energy savings and provide access to project resources by eligible public entities throughout the Inland Empire.

For recent major accomplishments and activities, see the descriptions under Task 0511, under which all SBCOG activities are included.

Objectives

1. Carry out the expanded Work Plan as adopted by the Board of Directors, including the Homelessness Strategic Plan, Street Vendor Toolkit, and advocacy in support of SBCOG and member jurisdiction interests.
2. Support City/County Conference activities.
3. Pursue grant funding in support of the SBCOG mission in collaboration with local jurisdiction partners.
4. Facilitate implementation of the recommendations in the Smart County Master Plan.
5. Implementation of the SBCTA/SBCOG Engagement Framework.
6. Continue to implement the I-REN Program.
7. Administer the San Bernardino Regional Housing Trust.
8. Support local jurisdictions in their projects supported by Regional Early Action Planning (REAP) 2.0 funding.

Performance/Workload Indicators

	2023/2024 Actual	2024/2025 Actual	2025/2026 Actual	2026/2027 Budget
Carry out expanded Work Plan	NA	YES	YES	YES
Pursue grant funding in support of the SBCOG mission in collaboration with local jurisdiction partners	YES	YES	YES	YES
Implementation of the SBCTA/SBCOG Engagement Framework.	NA	YES	YES	YES
Continue to implement the I-REN Program	YES	YES	YES	YES
Establish the Regional Housing Trust Joint Powers Authority and begin administering the Trust	NA	YES	YES	YES

Task 0511 Council of Governments

Purpose

Promote and encourage regional collaboration among agencies in San Bernardino County through our role as the Council of Governments and conduct specific projects focused on sustainability, local government services, and quality of life that are of benefit to the member agencies. The SBCOG Five-Year Work Plan (Work Plan) supports and provides resources on a variety of topics from boots-on-the-ground issues such as street vending ordinance updates and support for small businesses, to long-term strategic initiatives, such as those focused on homelessness and housing, to futuristic and forward-looking efforts such as smart corridors and technology infrastructure. SBCOG's purpose is to represent and serve member agencies throughout San Bernardino County on regional issues and priorities in ways that do not duplicate jurisdictional activities, but rather, complement jurisdictional efforts and add value to member agency functions and priorities. In addition, SBCOG will assist its member agencies in securing funding by identifying and managing grant opportunities, ensuring that projects are effectively supported with the necessary financial resources to advance regional goals. This effort strengthens collaboration and enables agencies to implement and expand critical initiatives across the county.

Reduce energy costs, overall energy consumption and water use through strategic initiatives that promote energy efficiency and water conservation improvements and assist local governments with energy efficiency efforts. Actively participate in California's sustainability and clean energy initiatives and thereby build stronger and more resilient, prosperous communities. Connect with and provide programs and access to services to local governments, workforce providers, community colleges, water districts, and tribes in San Bernardino County.

Accomplishments

SBCOG facilitates collaboration among our members to improve the region. The 2023/2024 Fiscal Year furthered the expansion of the Council of Governments following the approval of Amendment No. 4 to the Council of Governments Joint Powers Authority and the completion and Board adoption of the Work Plan. Fiscal Year 2025/2026 was the first year for the San Bernardino Council of Governments to be fully funded through the General Assessment Dues. Implementation and facilitation of the projects and programs identified in the Work Plan continued with several Work Plan projects being well underway and some completed. Regular reports to the Planning and Development Technical Forum (PDTF), Transportation Technical Advisory Committee (TTAC), City/County Manager's Technical Advisory Committee (CCMTAC), General Policy Committee (GPC), and the Board of Directors, along with various Ad Hoc Committees supported the progress of SBCOG's accomplishments in Fiscal Year 2025/2026.

Accomplishments over the Fiscal Year 2025/2026 include:

1. Met as needed with an Ad Hoc Committee of the Board to receive direction on forming the San Bernardino Regional Housing Trust.
2. Three SBCOG Board members served on the Inland Regional Energy Network (I-REN) Executive Committee. Seven I-REN Executive Committee meetings took place in the calendar year 2025 (note: I-REN reporting is done by calendar year).
3. The I-REN Executive Committee approved contracts with both county Workforce Development Departments to encourage collaboration among energy career training pathways.
4. Worked closely with Western Riverside Council of Governments (WRCOG) and Coachella Valley Association of Governments (CVAG) to select five on-call contractors to address Workforce Education & Training Program services such as workforce events, college fairs, and additional outreach services.
5. A total of 32 I-REN Energy Fellows were deployed in both Riverside and San Bernardino County. There were 12 I-REN Energy Fellows placed in SBCOG member agency locations.
6. Provided 13 I-REN Codes and Standards trainings in calendar year 2025. I-REN began simulcasting trainings in both English and Spanish in 2025 as well.
7. Approximately 28 public agencies have received I-REN Public Sector onboarding services in the SBCOG region. Moreover, the second project to reach completion for the I-REN Public Sector program was with the San Bernardino Community College District (SBCCD). The full incentive was issued to Colton Joint Unified School District and first check was disbursed to SBCCD.

Task 0511 Council of Governments

8. Completed Housing Needs Analysis for the San Bernardino Regional Housing Trust.
9. Completed a Funding Gap Analysis for the San Bernardino Regional Housing Trust.
10. Completion of the Street Vendor Toolkit.
11. Provided updates to the PDTF, TTAC, CCMTAC and Board on the Emergency Evacuation Network Resiliency (EENR) Study to aid member agencies in the analysis needed for compliance with Senate Bill 99 and Assembly Bill 747, review emergency evacuation routes, and identify and prioritize SBCTA capital projects that support regional network resilience.
12. Completion of the EENR Study.
13. Kicked off the Emergency Resilience Center Design (ERCD) Study to look at non-capacity enhancements, microgrid technology integration into facilities, and possible locations for resilience centers.
14. Developed an Advisory Working Group to support the ERCD Study to include representation from city managers, emergency services, fire, and sheriff.
15. Developed an Ad Hoc Committee for the ERCD to guide project considerations of candidate locations of resilience centers, identification of regions and high-level guidance.
16. Begun implementation of Regional Action Planning Grant programs totaling $8 Million: Housing Infill on Public and Private Lands Pilot Program ($720,000), Lasting Affordability Program for the Regional Housing Trust ($5,000,000), Subregional Partnership Program 2.0 for Housing Element Technical Assistance ($2,367,317).
17. Kicked off the Regional Homeless Strategic Plan.
18. Establishment of the San Bernardino Regional Housing Trust Fund through a new and separate Joint Powers Authority.

Work Elements

This task covers SBCOG's involvement in specific projects to support the member agencies, selected elements of the Countywide Vision, and other multi-agency regional programs.

1. Check-Ins/Quarterly Status Updates on the SBCOG Five-Year Work Plan to the CCMTAC and General Policy Committee
2. Planning, coordination, and implementation support of the Smart County Master Plan (funded through Measure I; for details see Task 0404).
3. Amendment No. 1 to the Smart County Master Plan for implementation of Computer-Aided Design (CAD) to CAD and Remote Connectivity Concept for Emergency Communications (for Smart Intersections/Corridors initiatives funded through Measure I - see Task 0404).
4. Planning and coordination with member agencies and stakeholders for the Homelessness Strategic Plan.
5. Planning and coordination of the CCMTAC and GPC staff reports on the development of a Street Vendor Toolkit.
6. Planning, coordination, and implementation of a biannual Speaker Series based on topics prioritized by the SBCOG Ad-Hoc Committee.
7. Planning and coordination with member agencies on the development of a platform or framework for an SBCOG Forum for discussing and disseminating information.
8. Support planning and coordination for the annual City/County Conference.
9. Planning and coordination within SBCTA/SBCOG and among local agencies to complete and begin implementation of the SBCTA/SBCOG Engagement Framework.
10. Continue to collaborate and partner with WRCOG, CVAG, local jurisdictions, and other public agencies, utilities, educational institutions, tribes, and third-party energy providers regarding the implementation of the I-REN and its programs.
11. Coordination with local agencies and civic groups on regional programs and issues of importance to the various regions in the county.
12. Host grant writing seminars for SBCOG member agencies.
13. Planning and coordination with local agencies, small business owners, and local chambers to plan and implement Small Business Vendor Fairs. Planning and coordination with local agencies, small businesses, and local chambers to develop a framework for a Small Business Hub or Dashboard for public access to public procurement. Planning and coordination with local agencies, small businesses, and local chambers to create a vision and scope for a Regional Small Business Certification program.

Task 0511 Council of Governments

14. Planning and coordination with SBCTA/SBCOG Chief of Legislative and Public Affairs for the development of an SBCOG Outreach/Advocacy Plan and schedule.
15. Planning and coordination with local agencies and technical experts for the EENR Study.
16. Planning and coordination with local agencies and technical experts for the ERCD Study.
17. Participating in SBCOG Board and Policy Committees, Ad-Hoc Committees, and Study Sessions.
18. Participating and coordinating with California Association of Councils of Governments (CalCOG) and the Board Representative on SBCOG and SBCTA items within the purview of CalCOG.
19. Participating in regional boards as these are critical to ensure SBCOG concerns are understood regionally.
20. Establish a Memorandum of Understanding (MOU) between participating agencies and SBCOG for SBCOG to administer the San Bernardino Regional Housing Trust (SBRHT). Work will include the development and implementation of the Governance Structure, Administrative Plan, and project and programming established by the SBRHT.
21. Work with the Southern California Association of Governments (SCAG) and the California Department of Housing and Community Development (HCD) to administer the Regional Early Action Plan (REAP) 2.0 grant funding.
22. Coordinating with member agencies, consultants, and stakeholders to participate in networking events, conferences, and forums to expand SBCOG's regional influence and enhance grant opportunities.
23. Facilitating collaboration between member agencies, grant consultants, and external partners to develop project proposals aligned with funding opportunities and regional priorities. Collaborating with member agencies to identify project scopes and prioritize a list of projects for grant application and regional initiatives.
24. Outreach and coordination with various stakeholders and agencies, including the San Bernardino County Sheriff's Department, for the Homelessness Strategic Plan.
25. Outreach and coordination with California State University, San Bernardino, Randall Lewis Center for Entrepreneurship for the small business components of the SBCOG 5-Year Work Plan.

The increase in budget from the prior year is due mainly to increases in staffing to support SBCOG and an expected increase in activity on consulting support for the REAP 2.0 program and other on-call planning services. The increases to the budget were a part of the Joint Powers Authority Amendment No. 4 approval and funds anticipated through REAP 2.0. Property Assessed Clean Energy (PACE) funds do not support ongoing activities of SBCOG. The budgeted amount within the PACE fund is designated solely to manage the outstanding financing associated with the SANBAG Home Energy Renovation Opportunity (HERO) Program that ended in 2017. Administration and oversight of these funds are handled by the Finance Department.

Product

1. Implementation of the SBCOG Five-Year Work Plan.
2. In collaboration with WRCOG and CVAG deliver the I-REN energy efficiency programs related to the Public Sector, Codes and Standards, and Workforce Education and Training (WET).
3. Implementation of Smart County Early Action Plan components, in collaboration with local jurisdictions and pending funding availability.
4. Smart County Master Plan Smart Intersections/Corridors (See Task 0404).
5. Amendment No. 1 to Smart County Master Plan for implementation of the CAD to CAD study and the Remote Connectivity Project.
6. Grant writing workshops and grant applications on selected projects/initiatives (e.g. Climate Pollution Reduction Grant/CPRG).
7. Establishment of an SBRHT.
8. SBRHT Governance and Scope of Work and executed Joint Powers Authority Agreement.
9. Regional Housing Needs Assessment.
10. Housing Funding Gap Analysis.
11. Housing Legislation Analysis and Report.
12. Development of a SBRHT Administrative Plan.
13. Implementation of Programs and Projects identified in the Administrative Plan.
14. Development of a Regional Homelessness Strategic Plan.
15. Development of a Scope of Work Regional Small Business Certification.

Task 0511 Council of Governments

16. Host Small Business Vendor Fairs.
17. Begin development of a framework or platform strategy for the Small Business Hub.
18. Coordination and implementation of Speaker Series events.
19. Host a Forum for discussion and information sharing on regional issues and challenges.
20. Monthly distribution of Grant Opportunity Table among member agencies.
21. Maintenance of a Return-on-Investment Log for grant applications.
22. Implementation of SBCOG Grant Tracking Sheet (e.g., grants applied for, awarded, etc.).
23. In collaboration with member agencies, compile a Grant-Ready Project List.
24. Establishment of SBCOG Grant Writing Assistance Program Guidelines.
25. Development of the Member Agency Grants & Funding Support website to centralize grant resources.
26. Implementation of Grant Support Request form.
27. Development and coordination of the ERCD Study.
28. Development of information and materials to communicate the projects, programs, and accomplishments by SBCOG.

Contract Information

a. Existing Contracts
   i. 22-1002767, I-REN, Amount Budgeted $98,205.
   ii. 20-1002381, Legal Services for the Home Energy Renovation Opportunity (HERO) Program, Amount Budgeted $50,000.
   iii. 20-1002380, Financial Advisor and Program Manager for the HERO Program- trustee processes payment from fees collected, Amount Budgeted $10,000.
   iv. 20-1002379, Special Tax Consultant and Assessment Engineer for the HERO Program, Amount Budgeted $150,000.
   v. 24-1003131, On-Call Bench - CTO 2 Project Controls, Amount Budgeted $115,000 - CTO 21 Grant Writing, Amount Budgeted $25,000. Additional Budget CTOs 2 and 21 under Task 0404 and 0406.
   vi. 23-1003018, On-Call Bench - CTO 12 Housing Trust Program, Notice of Funding Availability (NOFA), Amount Budgeted $644,000. CTO 14A Sub-Regional Partnership Program (SRP), Amount Budgeted $534,940.29.
   vii. 24-1003130, On-Call Bench - CTO 5B Staff General Support, Amount Budgeted $18,000. CTO 14D SRP, Amount Budgeted $551,837.78. CTO 20 Street Vendor Toolkit, Amount Budgeted $25,000. Additional budget for CTO 5B under 0404.
   viii. 24-1003135, On-Call Bench - CTO 9 - Housing General Support, Amount Budgeted $16,242.
   ix. 24-1003133, On-Call Bench - CTO 13 - Housing Infill on Public and Private Lands (HIPP), Amount Budgeted $500,000. CTO 14B SRP, Amount Budgeted $474,313.14.
   x. 24-1003134, On-Call Bench - CTO 14C SRP, Amount Budgeted $550,292.79.
   xi. 25-1003265, 5-Year Work Plan, Amount Budgeted $524,500.
   xii. 25-1003186, Evacuation and Resilience Center Design Study, Amount Budgeted $0. Budgeted under Task 0110.

b. New Contracts
   i. 26-1003432, Grant Writing Services & Management, Amount Budgeted $100,000, Total Estimated Contract Amount $500,000.

Council of Governments Fund Detail
   i. Inland Regional Energy Network - $544,448.
   ii. SBRHT - $4,463,100.
   iii. REAP 2.0 - $2,665,594.

Manager

Monique Reza-Arellano, Director of Council of Governments

Council of Governments

Task 0511 Council of Governments (COG)

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	280,214	336,751	689,001	620,658
Regular Part-Time Employees	1,328	1,073	3,774	742
Retirement Contribution-Employer	231,017	-	-	-
Fringe Allocation-General	249,237	239,810	434,994	306,784
Professional Services	98,244	121,662	889,218	1,053,517
Consulting Services	74,904	59,190	3,881,632	6,955,384
Project Controls (Planning-COG)	41,852	42,285	90,017	165,017
Grant Writing	27,192	13,382	75,000	125,000
Attendance Fees	26,300	29,500	36,600	36,600
Information Technology Services	-	-	17	17
Training/Registration	6,738	5,303	17,017	15,377
Postage	-	-	517	517
Travel Expense - Employee	1,314	1,357	15,517	15,097
Travel Expense - Non-Employee	-	885	1,500	-
Travel Expense-Mileage-Employee	3,037	1,689	5,517	5,517
Travel Expense-Mileage-Non-Employee	-	-	1,017	1,017
Public Information Activities	-	-	100,000	50,000
Printing - External	-	-	4,017	4,017
Printing - Internal	-	-	2,017	2,017
Contributions/Subsidies	-	25,000	20,000	20,001
Bank Charges	3,308	1,598	-	-
Office Expense	-	-	1,017	1,017
Meeting Expense	1,260	1,848	3,017	18,017
Total Expenditures	1,045,944	881,333	6,271,406	9,396,313
Funding Sources				
General Assessment Dues				1,620,376
Property Assessed Clean Energy Fund				102,795
Council of Governments Fund				7,673,142
Total Funding Sources				9,396,313

TRANSIT

Transit Program Budget

Description

The Transit Program represents the continuing responsibilities of SBCTA to implement and plan for future transit capital projects; support rail service through the Southern California Regional Rail Authority (SCRRA) for the operation of Metrolink and Arrow Service; provide technical assistance to local jurisdictions implementing transit-oriented development; coordinate and assist local bus operators; oversee rideshare, vanpool, and multimodal activities; and manage 60 miles of agency-owned railroad right-of-way. The program is funded by an array of funding sources, including Measure I, Transportation Development Act, Federal, State, and local funds. Many of SBCTA's Transit and Rail Program responsibilities are based on Federal and State regulations and require coordination with the Federal Railroad Administration (FRA), Federal Transit Administration (FTA), California State Transportation Agency (CalSTA), and the California Public Utilities Commission (CPUC).

Objectives

The Transit team continues to deliver, manage, and construct major capital projects. In doing so, the staff assists in meeting SBCTA's commitment to deliver the projects as described in the Measure I Transportation Transactions and Use Tax, approved in 1989 and renewed in 2004 by San Bernardino County voters, and in other efforts prioritized by the Board. The Transit Program includes the goal of reducing roadway congestion and improving air quality by providing high-quality Metrolink and Arrow rail services to the citizens of San Bernardino County, expanding bus rapid transit service with the West Valley Connector (WVC) Bus Rapid Transit (BRT) Project, implementation of the permanent fueling infrastructure for the first zero emission passenger rail vehicle in North America, and continued coordination with Brightline West for the introduction of privately funded high-speed rail service between Las Vegas and Rancho Cucamonga. The Transit team also supports these goals by providing funding, planning support, and capital delivery support to the county's local transit operators. Further, the Transit Department's responsibilities include managing vanpool and rideshare activities, with a focus on multimodal programs and the customer experience.

The Transit Program for this fiscal year includes the following:

1. Complete construction of Zero-Emission Multiple Unit (ZEMU)-related infrastructure, which includes the hydrogen fueling station improvements.
2. Continue the construction of WVC Phase I – Mainline, and continue to support Omnitrans in the construction of the bus facility upgrade to accommodate battery charging.
3. Continue to support SCRRA with the final design for the Metrolink Double Track Project (Control Point Lilac to Sycamore Ave).
4. Continue close coordination with Brightline West, including oversight of the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant for the High Desert stations.
5. Manage the SBCTA-owned railroad right-of-way in an efficient and comprehensive fashion.
6. Manage the EV Charging Stations located at the Santa Fe Depot and San Bernardino Transit Center.
7. Construct the San Bernardino Santa Fe Depot Bus Stop Improvement project.
8. Continue ongoing coordination with the SCRRA for Metrolink and Arrow service through the Member Agency Advisory Committee.
9. Support transit operators in implementing zero emission buses and work with Fund Administration and Planning to identify funding and secure grants for the effort.
10. Provide technical assistance to the transit operators and their Consolidated Transportation Service Agencies within San Bernardino County.
11. Provide technical assistance to non-profits in San Bernardino County that received Federal and Measure I funding.
12. Continue managing the Inland Empire (IE) Commuter rideshare program and implementation of commuter assistance programs, including but not limited to Park & Ride lot leases, commuter incentives, a Rail Ridership Recovery Program, and a Telework Assistance Program. Conduct an in-depth post-pandemic review of the IE Commuter rideshare program for future year adjustments and planning.
13. Work with regional rideshare agencies to maintain and enhance regional rideshare and vanpool software and database.

14. Manage and implement adjustments to the SB Loop Vanpool Subsidy Program as needed, as it relates to managing occupancy requirements and other operating guidelines. Continue National Transit Database (NTD) reporting and monitoring cost versus FTA 5307 and FTA 5339 revenue generation.
15. Work with county transit operators through the Multimodal Interconnectivity Working Group to implement countywide multimodal efforts, including free fare days to rebuild ridership and promote various specialized services.
16. Conduct a hydrology study along the SBCTA railroad right-of-way to identify locations that may pose a risk for potential flooding, which may consequently affect rail service and neighboring communities.
17. Continue with project development activities for the Enhanced Metrolink Rail Service Project.
18. Initiate the environmental clearance phase for the next Bus Rapid Transit Corridor project.
19. Manage and oversee the procurement of additional ZEMU vehicles for the Arrow service.
20. Anticipate SCRRA to begin construction on the Rancho Cucamonga Southern California Optimized Rail Expansion (SCORE) siding project and assist as directed.

Performance/Workload Indicators

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Development of Zero Emission Multiple Unit	Vehicle Testing/AMF Upgrade Construction	Fueling Infrastructure & AMF Upgrade Construction	Fueling Infrastructure, AMF Upgrade Construction, Start of Operations	Fueling Infrastructure Construction
West Valley Connector	ROW Acquisition/ Final Design	ROW Acquisition/ Construction	Construction	Construction / Closeout
Metrolink Double Track – Control Point (CP) Lilac to CP Rancho	On-hold/ Seek Funding (SBCTA/ SCRRA)	On-hold/ Seek Funding (SBCTA/ SCRRA)	ROW Acquisition/ Final Design (SCRRA)	ROW Acquisition/ Final Design (SCRRA)
SCORE Rancho Cucamonga Siding Project	ROW Acquisition/ Final Design (SCRRA)	ROW Acquisition/ Final Design (SCRRA)	ROW Acquisition/ Final Design (SCRRA)	Construction (SCRRA)
Enhanced Metrolink Rail Service Project			Planning	Environmental/ Design
Bus Rapid Transit Corridor Project			Planning	Environmental
ZEMU Vehicle Procurement				Vehicle Procurement

Task 0309 Transit Operator Support

Purpose

Facilitate and oversee the administration and programming of transit projects through funding provided by a variety of Federal and State revenue sources and Measure I to allow delivery of transit projects on schedule and to demonstrate compliance with applicable Federal, State, and local guidelines, fiscal constraints, and air quality conformity requirements. Federal and State revenue sources include Federal programs administered by the Federal Transit Administration (FTA); State Proposition 1B Bond, Senate Bill 1 (SB1), and Senate Bill 125 (SB125) programs; Local Transportation Funds (LTF) and State Transit Assistance (STA) funds made available from State Transportation Development Act (TDA); and State of Good Repair (SGR) and the Low Carbon Transit Operations Program (LCTOP) funds made available from SB1. This provides assistance and oversight of San Bernardino County transit operators, including a review of their cost-effectiveness and efficiency, Federal and State funding compliance, funding allocations, service modifications, and capital improvements. These operators include Omnitrans, Victor Valley Transit Authority (VVTA), Basin Transit, Mountain Transit, and City of Needles Transit Services, as well as Omnitrans in its role as the Consolidated Transportation Services Agency (CTSA) for the San Bernardino Valley and VVTA in its role as CTSA for the High Desert.

Accomplishments

SBCTA staff have administered and programmed available funding for transit projects based on the Board-approved priorities and strategies, as communicated through the 10-Year Delivery Plan, the various Short-Range Transit Plans (SRTPs), program apportionments, and project-specific allocations. Through strategic fund management and timely delivery of existing committed funds, SBCTA has maximized and protected Federal and State funding revenues. In addition, SBCTA has supported transit operators with information on funding opportunities and transportation program guidelines, requirements, policies, and schedules. SBCTA serves as a liaison between transit operators and the California Department of Transportation (Caltrans), the California Transportation Commission (CTC), the California State Transportation Agency (CalSTA), Southern California Association of Governments (SCAG), and various other Federal and State agencies to assist local implementation of projects funded by Federal and State sources. Additionally, SBCTA staff completed a call for projects for Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities funds for the Victorville-Hesperia urbanized area.

Work Elements

This is an ongoing task that includes professional development through participation in State, regional, and national transit association conferences. Participation enables the exchange of information and ideas for policy development related to transit operations and funding.

This task also includes continued staff and consultant efforts required to maintain compliance with Federal and State funding requirements, such as reviewing procedures related to Title VI of the Civil Rights Act of 1964 (for SBCTA and transit operators) and the Americans with Disabilities Act (ADA), and conducting the annual transit needs public hearings. Additionally, SBCTA staff provides technical assistance to transit operators for their SRTPs, grant application review and submittal, and project programming in the Federal Transportation Improvement Program (FTIP) and Regional Transportation Plan (RTP).

The task also includes professional services to support the continued development, evaluation, and implementation of the transit operator reporting system. Specific items of the task include:

1. Continue work on implementing and maintaining the transit operator performance system.
2. Share new industry and regulatory information with operators.
3. Review and implement SBCTA procedures, and provide technical assistance to transit operators and non-profits to ensure compliance with FTA and other local/State requirements.
4. Schedule annual Public Hearings as required by the TDA. This hearing is conducted by the Public and Specialized Transportation Advisory and Coordination Council (PASTACC) and will gather public comment from all San Bernardino County operators.

Task 0309 Transit Operator Support

5. Provide grant services for various competitive grant programs and support transit operators in submitting applications and implementing projects, if selected.
6. Provide recommendations for the distribution of FTA formula and Federal Highway Administration (FHWA) Congestion Mitigation and Air Quality (CMAQ) funds committed to transit projects. Provide assistance to operators in the preparation of annual Section 5311 and Section 5307 Programs of Projects and grant applications, provide concurrence with the use of FTA formula funds, and review and prioritize Section 5310 grant applications.
7. Coordinate activities and assist in responding to inquiries from Board members, member agencies, and transit operators through the Public and Specialized Transportation Advisory and Coordination Council (PASTACC) and other interagency forums.

Budgeted values vary minimally between Fiscal Year 2025/2026 and Fiscal Year 2026/2027 due to calculated cost estimates for ongoing transit operator support.

Product

Dissemination of information and technical assistance to operators. The evaluation, further development, implementation, and maintenance of the transit operator performance reporting system will be beneficial to the operators and SBCTA. Additionally, an objective, efficient, and timely process for programming and allocating Federal, State, and local funds in cooperation with transit operators will maximize the use of revenue sources that support the delivery of transit projects that provide the greatest transportation benefit relative to their cost and ensure that all transit funds allocated to projects within San Bernardino County are used in a timely manner without risk of loss.

Contract Information

a. Existing Contracts
   i. 24-1003023, Transit and Specialized Transit Planning, Amount Budgeted $250,000.

Manager

Victor Lopez, Director of Transit and Rail Programs

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	167,396	209,144	134,031	162,446
Fringe Allocation-General	148,891	148,938	84,157	80,199
Professional Services	204,773	217,584	215,000	250,000
Dues/Memberships	19,516	20,492	22,000	26,000
Training/Registration	-	-	1,750	1,750
Postage	-	-	75	50
Travel Expense - Employee	1,437	179	5,000	5,000
Travel Expense-Mileage-Employee	250	-	750	500
Travel Expense-Other-Metrolink Tickets	140	-	100	100
Advertising	1,730	2,065	400	400
Printing - External	-	-	4,000	1,000
Meeting Expense	-	30	800	650
Total Expenditures	544,131	598,431	468,063	528,095
Funding Sources				
Local Transportation Fund - Admin				126,205
Local Transportation Fund - Planning				401,890
Total Funding Sources				528,095

Task 0310 Transit Allocations/Pass-throughs

Purpose

To serve as a depository for State Transportation Development Act (TDA) funds, Measure I 2010-2040 Senior and Disabled Program Funds, Senate Bill 1 (SB1) State of Good Repair (SGR) Funds, Senate Bill 125 (SB125) Transit and Intercity Rail Capital Program (TIRCP) and Zero-Emission Transit Capital Program (ZETCP) Formula Funds, and other grant funds that are required to pass through SBCTA prior to disbursement to transit operators and other local agencies implementing transit-related or TDA pedestrian and bicycle projects within their jurisdiction.

Accomplishments

SBCTA is responsible for the disbursement of funding from the TDA, the Measure I 2010-2040 Senior and Disabled Program, SGR Funds, SB125 Funds, and other State transit grant programs. SBCTA staff disburses these funds based on the program apportionments and project-specific allocations. The Measure I Senior and Disabled Program Funds provided to the transit operators offer financial support to offset costs associated with paratransit service made available to those that meet the qualifications under the Americans with Disabilities Act (ADA). These funds are also used to provide subsidized fares to seniors. Additionally, other fund sources, such as SGR and SB125 funds, are included in this task when State processes require those funds to flow through SBCTA to the implementing agency or when SBCTA provides additional contributions to locally implemented transit projects.

Assembly Bill (AB) 102 and SB125 amended the State Budget Act of 2023 to appropriate funds from the General Fund to the TIRCP over the next two fiscal years, as well as the Greenhouse Gas Reduction Fund and Public Transportation Account over the next four fiscal years to establish the ZETCP. Further, AB 173 (Chapter 53, Statutes of 2024), SB 108 (Chapter 35, Statutes of 2024), and SB 109 (Chapter 36, Statutes of 2024) amended the Budget of Act of 2024 to make adjustments to the timing of the availability of funds for both the TIRCP and the ZETCP, extending the timing of availability to three and four fiscal years, respectively. Funds from these two formula programs will be disbursed to the transit operators through Task 0310 as appropriate.

Work Elements

1. Disburse Local Transportation Funds (LTF) to transit operators and local agencies for public transportation and projects that are provided for use by pedestrians and bicycles in accordance with the TDA Statutes and the California Code of Regulations (CCR).
2. Disburse State Transit Assistance (STA) funds to transit operators for capital projects and eligible operating costs in accordance with the TDA Statutes and the CCR.
3. Disburse Measure I Senior and Disabled Program funds based on annual allocations approved by the Board. Allocation of Senior and Disabled Transit Program funds occurs monthly as a direct pass-through to transit operators.
4. Disburse SGR Funds as they are received from the State to transit operators based on allocations approved by the Board.
5. Disburse SB125 funds as they are received from the State, or in accordance with funding agreements, to transit operators based on allocations approved by the Board and the California State Transportation Agency (CalSTA).
6. Disburse other program funds that must pass through the SBCTA budget for disbursement to the transit operators and local agencies implementing transit-related projects within their jurisdiction.

Budgetary changes are primarily due to projected increases to the Measure I 2010-2040, TDA, and SGR programs, as well as adjustments to TIRCP and ZETCP projected disbursements.

Product

Funds for transit operators and other local agencies implementing transit-related or TDA-funded projects within their jurisdiction.

Task 0310 Transit Allocations/Pass-throughs

Contract Information

a. Existing Contracts
   i. 16-1001458, Funding Operation of a Consolidated Transportation Services Agency (CTSA) to Provide for the Coordination of Transit Services for Seniors and Persons with Disabilities, Amount Budgeted $4,198,375.
   ii. SB1 SGR Pass-through Agreements with Transit Operators, Amount Budgeted $6,078,000.
   iii. SB125 TIRCP Pass-through Agreements with Transit Operators, Amount Budgeted $119,284,792.
   iv. SB125 ZETCP Pass-through Agreements with Transit Operators, Amount Budgeted $9,850,043.
   v. 25-1003221, Victor Valley Transit Authority SB125 Funds Administration, Amount Budgeted $44,914,186.
   vi. 25-1003223, Mountain Transit SB125 Funds Administration, Amount Budgeted $3,747,120.
   vii. 25-1003224, Basin Transit SB125 Funds Administration, Amount Budgeted $3,603,285.
   viii. 25-1003225, City of Needles SB125 Funds Administration, Amount Budgeted $242,087.

Manager

Ryan Graham, Director of Fund Administration

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Contributions/Subsidies	22,469,393	24,097,256	193,681,261	171,739,832
Pass-through Payments	90,176,842	110,102,526	147,400,670	215,359,678
Total Expenditures	112,646,235	134,199,782	341,081,931	387,099,510
Funding Sources				
Transit and Intercity Rail Capital Program-SB125				171,791,470
Zero Emission Transit Capital Program-SB125				9,850,043
Local Transportation Fund - Pass-through				148,420,000
State Transit Assistance Fund - Pass-through				14,433,000
State of Good Repair Fund (SGR) - Pass-through				6,078,000
MSI Valley Fund-Senior and Disabled				34,406,097
MSI Victor Valley Fund-Senior and Disabled				1,509,600
MSI North Desert Fund-Senior and Disabled				228,400
MSI Colorado River Fund-Senior and Disabled				18,700
MSI Morongo Basin Fund-Senior and Disabled				137,800
MSI Mountain Fund-Senior and Disabled				226,400
Total Funding Sources				387,099,510

Task 0312 General Transit

Purpose

Represent San Bernardino County's transit interests at the State, regional, and national levels, including staff time associated with working with Brightline West and SBCTA's role as a member agency of the Southern California Regional Rail Authority (SCRRA). In addition, facilitate and assist with regional studies and plans associated with transit.

Accomplishments

Since 1992, Metrolink has provided Southern California drivers with a safe and convenient alternative to driving. As drivers choose Metrolink, traffic is relieved, and air quality is improved. SCRRA is a joint powers authority made up of an 11-member board representing the transportation commissions of Los Angeles, Orange, Riverside, San Bernardino, and Ventura Counties. Metrolink trains operate on seven routes across a six-county 546 route-mile network, which includes a portion of northern San Diego County. SBCTA shares operating and capital expenses with the Los Angeles County Metropolitan Transportation Authority (LACMTA), the Riverside County Transportation Commission (RCTC), and the Orange County Transportation Authority (OCTA) for the three Metrolink routes that serve San Bernardino County, while Arrow is solely funded by SBCTA. The three Metrolink lines operating in San Bernardino County, the San Bernardino Line (SBL), Riverside Line, and Inland Empire Orange County Line, typically carry approximately 41 percent of the total Metrolink passengers. Traditionally, the SBL alone carries approximately 25 percent of total Metrolink passengers. Fiscal Year 2025/2026 ridership remains significantly lower than pre-pandemic levels; however, the SBL maintains the highest ridership of all Metrolink lines, while Arrow ridership continues to trend positively. As part of SBCTA's role as an SCRRA member agency, staff remain engaged in the Member Agency Advisory Committee (MAAC). Staff also continues to work closely with Brightline West to support the development of their privately funded high-speed rail connection between Las Vegas and Rancho Cucamonga.

Work Elements

1. Represent the interests of the county on the SCRRA MAAC, advise SBCTA Board representatives sitting on the SCRRA Board of Directors, and attend SCRRA Board and policy committee meetings.
2. Attend the various training and conference events related to the Federal Transit Administration, the Federal Railroad Administration, the American Public Transportation Association, the California Transit Association, and other transit-related educational opportunities as appropriate.
3. Provide transit-related legislative advocacy in Sacramento and Washington, D.C.
4. Provide staff support to the SBCTA Transit Committee.
5. Perform as needed studies for enhanced transit service and innovations that would lower operations and maintenance costs using existing infrastructure.
6. Continue coordination with Brightline West as they move towards the start of construction in San Bernardino County.
7. Provide as needed coordination with the California High-Speed Rail Authority project.

Budgetary changes are due to budgeting an optimal amount to accommodate consultant staff augmentation, including sufficient funds for management of implementation studies and vehicle procurement, and for accommodating task orders to meet the department's needs.

Product

State, regional, and national representation on transit-related items, staff time, reports, and recommendations in support of San Bernardino County's interest as a member of the SCRRA Board of Directors, representation and participation with respect to Brightline West, miscellaneous studies, and analyses pertaining to transit issues of a regional nature, and high-level tasks associated with management of the overall program such as project controls.

Task 0312 General Transit

Contract Information

a. Existing Contracts
   i. 15-1001125, WO 12, Metrolink Enhanced Service Implementation Study, Amount Budgeted $80,000.
   ii. 23-1002904, CTO 5, Professional Services for Transit Staff Augmentation, Amount Budgeted $480,000.

b. New Contracts
   i. RFP/CTO, Professional Services – Manage Vehicle Testing on San Gabriel Subdivision, Amount Budgeted $400,000, Total Estimated Contract Amount $400,000.

Manager

Victor Lopez, Director of Transit and Rail Programs

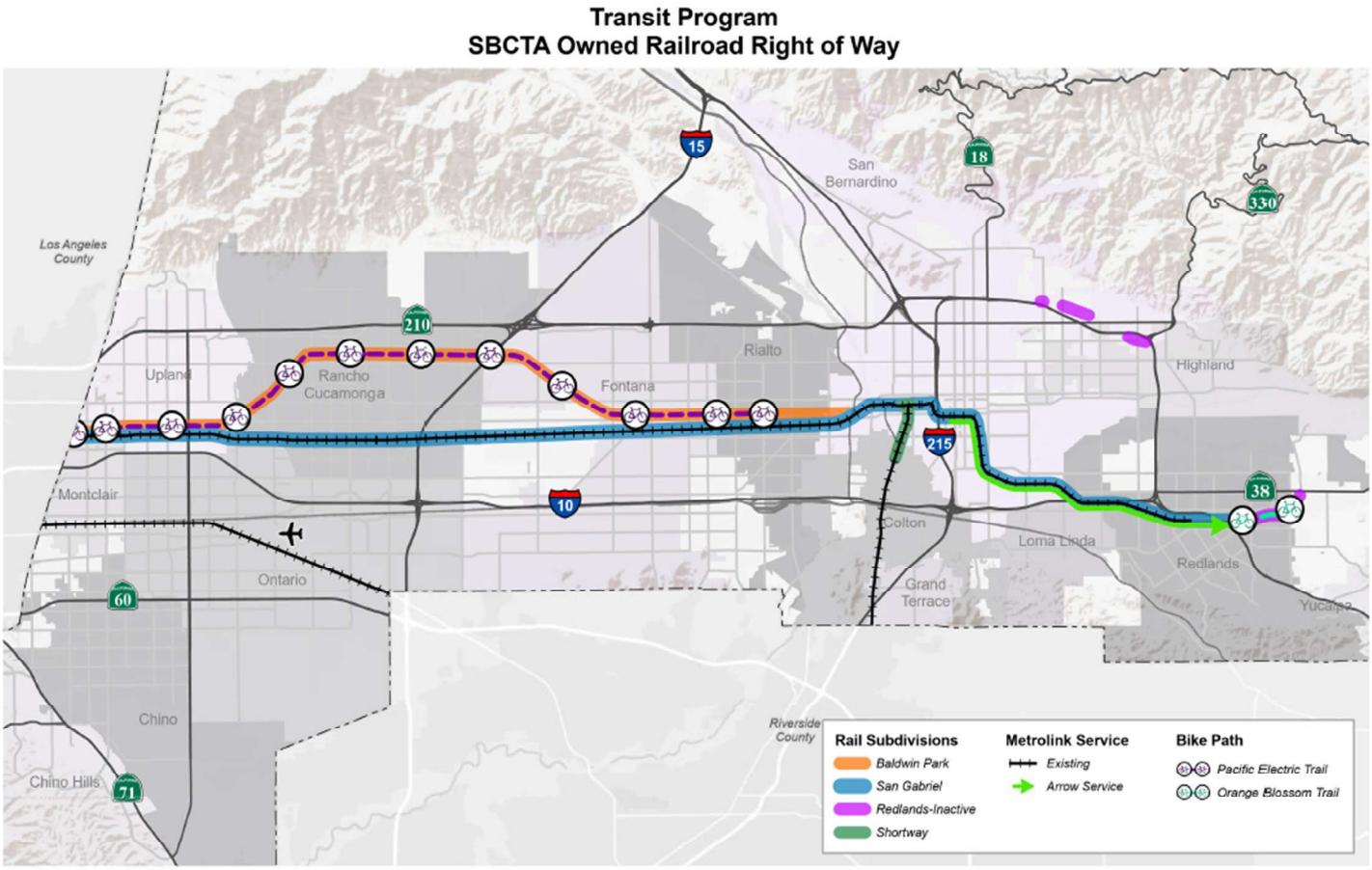
Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	572,033	467,640	538,860	564,965
Fringe Allocation-General	508,796	333,021	338,350	278,922
Professional Services	233,973	73,709	241,856	480,000
Program Management Fees	44,960	141,629	280,000	130,000
Program Management Fees OFS	94,063	122,959	320,000	350,000
Legal Fees	9,609	-	-	-
Dues/Memberships	7,073	3,255	7,500	7,500
Training/Registration	9,753	4,360	10,000	10,000
Postage	-	197	500	500
Travel Expense - Employee	6,211	7,383	20,000	20,000
Travel Expense-Mileage-Employee	329	112	2,000	2,000
Travel Expense-Other-Metrolink Tickets	168	188	1,000	1,000
Printing - External	-	-	2,000	2,000
Office Expense	-	51	100	250
Meeting Expense	-	464	1,000	2,500
Total Expenditures	1,486,967	1,154,968	1,763,166	1,849,637

Funding Sources	
MSI Administration	20,102
Local Transportation Fund - Planning	851,835
Local Transportation Fund - Rail	880,000
State Transit Assistance Fund - Rail	80,000
Zero Emission Transit Capital Program-SB125	9,667
Indirect Cost Fund	8,033
Total Funding Sources	1,849,637

Task 0313 Transit Right-of-Way Management

Purpose

Manage and maintain approximately 60 miles of SBCTA-owned railroad right-of-way and railroad appurtenant real property in a safe, efficient, and effective manner, and administer SBCTA's future and present property interests and uses upon said properties.



Accomplishments

SBCTA's oversight of the railroad right-of-way has proven to be useful in several key areas. A reduction in weed abatement notices across several jurisdictions continues; graffiti abatement under a regular maintenance schedule has reduced the number of reported citations; and an ongoing review of existing license agreements has resulted in the termination of agreements for abandoned facilities. Development and execution of real property agreements for the disposition and development of a portion of the Cucamonga Station for the colocation of Brightline West's Rancho Cucamonga Station and a lease agreement allowing Brightline West to occupy a portion of the SBCTA-owned railroad right-of-way in support of the advancement of Brightline West's High Speed Passenger Rail project. The commissioning of two new 50kW DC Fast Charger electric vehicle charging stations has resulted in a 488 percent increase in public use of the charging stations.

Work Elements

1. Process new Grant of Use Agreements.
2. Implement an online application tool for new Grant of Use Agreements.
3. Graffiti removal and weed abatement.
4. Records management.
5. Implement Master Agreements with utility agencies where possible.

Task 0313 Transit Right-of-Way Management

6. Dispose of surplus property.
7. Manage SBCTA EV charging stations.

Budgetary changes reflect reduced costs related to electric vehicle charging stations, as the previous year incurred higher costs for replacement parts.

Product

Proactively manage the railroad right-of-way by performing maintenance activities, processing new and amended railroad right-of-way Rights of Use Agreements in a timely fashion, and updating outdated Rights of Use Agreements. Determining the process for SBCTA to deploy an online application and business processes for new and amended grants of use and implementing such processes in partnership with the Finance and Procurement Departments, as well as recommending disposal of surplus property where applicable, and periodic updates to the fee schedule based upon price indices or cost analysis studies. Specific railroad right-of-way maintenance activities include weed abatement, graffiti abatement, trash removal, monitoring and removal of encampments, property sign replacements, and fence repairs. In addition, this task includes legal services for railroad right-of-way related activities, such as title research or utility company actions. Management of the EV charging program, which consists of 12-6.6kW Level 2 chargers and two 50kW Level 3 chargers installed in the east and west parking lots of the Santa Fe Depot and the parking lot at the San Bernardino Transit Center. Specific EV charging program management activities include quarterly analysis and reconciliation of electrical usage, annual recommendations on cost apportionment and fee schedule updates, and monitoring and repair of the EV charging stations through service contracts with ChargePoint.

Contract Information

a. Existing Contracts
   i. 18-1001924, CTO 10, On-Call Environmental Site Assessment Services, Amount Budgeted $20,000.
   ii. 19-1002002, CTO 03, On-Call Rail Legal Services, Amount Budgeted $10,000.
   iii. 19-1002009, CTO 9, On-Call Appraisal and Title Services, Amount Budgeted $20,000.
   iv. 21-1002621, Rancho Cucamonga Transaction Legal Services, Amount Budgeted $25,000.
   v. 22-1002768, CTO 10, Labor Compliance Services, Amount Budgeted $1,500.
   vi. 23-1002920, Maintenance of Way Support, Amount Budgeted $1,165,000.
   vii. 24-1003109, On-Call Rail Legal Services, Amount Budgeted $72,933.
   viii. 24-1003174, On-Call Rail Legal Services, Amount Budgeted $9,254.

b. New Contracts
   i. RFP/CTO, Professional Services – Engineering Plan Reviews, Amount Budgeted $4,000, Total Estimated Contract Amount $4,000.
   ii. RFP/CTO, Professional Services – California Environmental Quality Act (CEQA) Consultation, Amount Budgeted $25,000, Total Estimated Contract Amount $25,000.
   iii. RFP, Professional Services – Engineering Design for Risks Identified in the San Gabriel Subdivision Hydrologic and Hydraulic Analysis, Amount Budgeted $300,000, Total Estimated Contract Amount $300,000.
   iv. RFP/CTO, Legal Services – Litigation Representation, Amount Budgeted $100,000, Total Estimated Contract Amount $100,000.
   v. RFP, Professional Services – Establish Separate Metering on EV Chargers, Amount Budgeted $50,000, Total Estimated Contract Amount $50,000.

Manager

Victor Lopez, Director of Transit and Rail Programs

Task 0313 Transit Right of Way Management

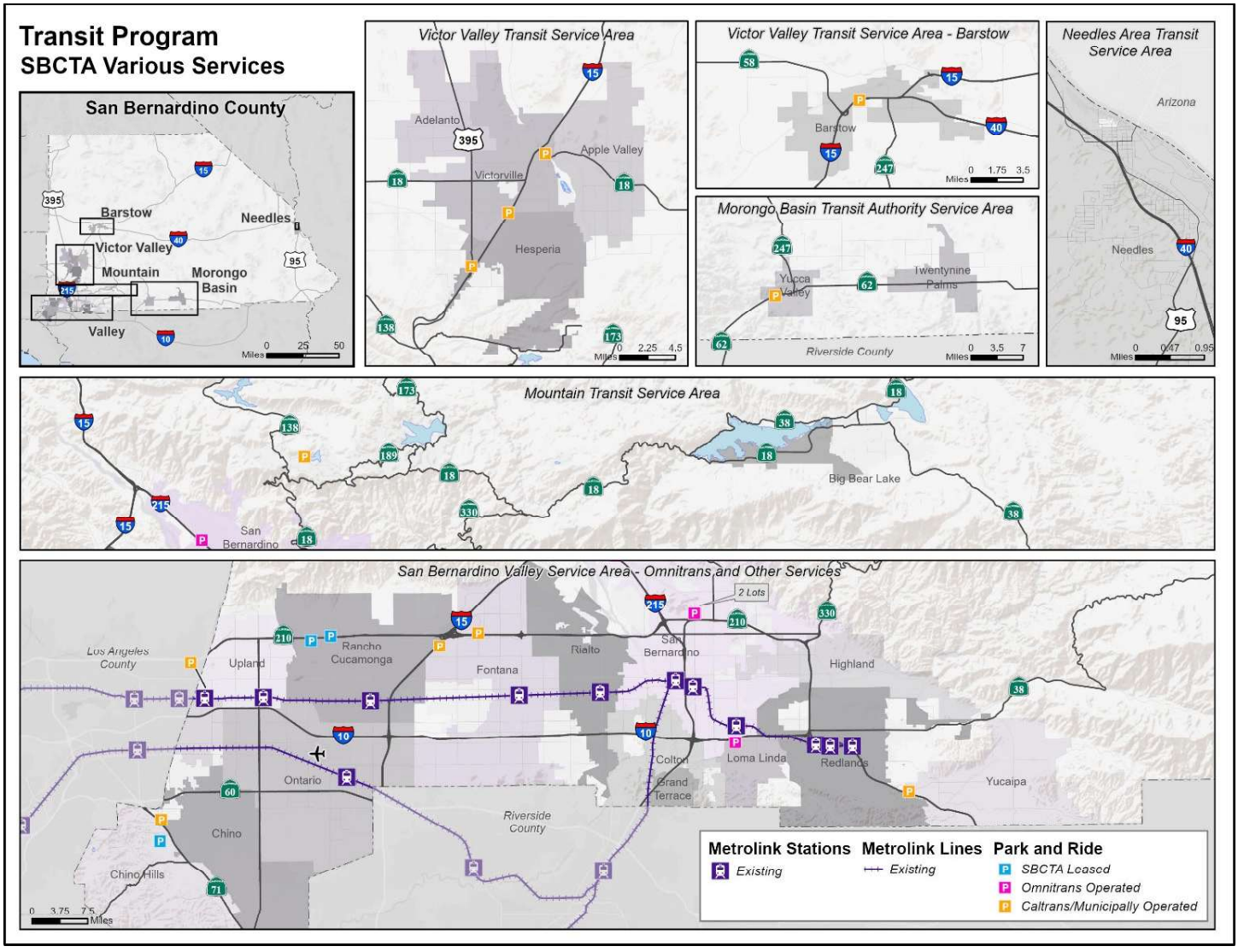
Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	154,705	156,962	190,371	192,920
Fringe Allocation-General	137,603	111,778	119,535	95,244
Professional Services	37,923	129,322	456,435	430,500
Consulting Services	-	-	300	-
Legal Fees	86,991	20,708	301,688	207,187
Utilities	-	-	-	97,000
Rail Maintenance of Way	1,082,982	1,293,354	1,155,000	1,165,000
Right of Way Capital	-	-	15,000	-
Dues/Memberships	-	-	-	1,250
Training/Registration	3,606	2,250	7,500	7,500
Postage	-	-	500	500
Travel Expense - Employee	715	-	1,000	1,000
Travel Expense-Mileage-Employee	-	-	500	500
Advertising	-	-	1,000	1,000
Meeting Expense	-	-	500	500
Office Equip/Software-Inventorial	-	18,911	121,000	33,000
Total Expenditures	1,504,525	1,733,284	2,370,329	2,233,101

Funding Sources	
MSI Administration	3,259
Local Transportation Fund - Planning	286,562
Local Transportation Fund - Rail	1,722,187
Rail Assets	80,500
EV Charging Stations Fund	138,109
Indirect Cost Fund	2,484
Total Funding Sources	2,233,101

Task 0314 Transit Operations

Purpose

Provide people with mobility options and access to employment, community resources, medical care, and recreational opportunities across the San Bernardino Valley by offering reliable and safe transit service within and between San Bernardino, Los Angeles, Orange, and Riverside Counties.



Accomplishments

The Metrolink San Bernardino Line, operated by the Southern California Regional Rail Authority (SCRRA), is slowly recovering ridership and is currently the highest ridership line in the Metrolink system. Although systemwide Metrolink ridership is still below pre-pandemic levels, the service is vital to San Bernardino County commuters and has recovered to approximately 57 percent of pre-pandemic levels as of November 2025. In efforts to consolidate the number of ticket types, lower the cost of the monthly pass, and introduce new deals and discounts, SCRRA launched a fare restructuring pilot program on July 1, 2025, which has been extended through June 2026 for further evaluation before implementing long-term new fares. At the same time, free student fares through the Metrolink Student Adventure Pass Program were eliminated and reduced to a 50 percent discount, due to funding constraints from member agencies. Arrow ridership continues to trend positively, and while ridership was impacted with the elimination of the free student fares, SBCTA approved funding to continue free fares for students on Arrow working in partnership with local colleges and universities.

Task 0314 Transit Operations

After a successful response from the San Bernardino County Sheriff's Department's dedicated law enforcement services for Arrow service on July 1, 2025, the services were expanded to all Metrolink service areas within San Bernardino County. The services are being monitored, and annual updates are being provided to SBCTA's Board of Directors.

SCRRA continues to operate the Arrow service and is coordinating a Multiple Unit (MU) Implementation Study with SBCTA and Los Angeles County Metropolitan Transportation Authority (LACMTA) to evaluate opportunities to utilize MUs between Redlands and Los Angeles. The initial report was completed in June 2025, and to further analyze and address feedback, the study was extended to June 2026. This effort is inspired by ongoing efforts to address climate change and by recommendations made in Metrolink's Climate Vulnerability Assessment Study, which analyzed climate-related impacts through the end of this century and provides adaptation strategies to improve infrastructure resiliency and mitigate risks.

SBCTA's Rideshare, Park and Ride Lot, and Multimodal Interconnectivity programs reduce traffic congestion, increase mobility, and improve air quality in San Bernardino County by reducing single occupancy vehicle trips. SBCTA has continued IE Commuter (IECommuter.org, 1-866-RIDESHARE), a bi-county rideshare program with the Riverside County Transportation Commission (RCTC). IE Commuter provides employer services, including South Coast Air Quality Management District (SCAQMD) Rule 2202 Average Vehicle Ridership surveying and rideshare plan development support, employee ride-matching, marketing, commuter incentives, and commuter assistance. SBCTA is the lead contracting entity for rideshare software that regional rideshare agencies, such as LACMTA, Orange County Transportation Authority (OCTA), RCTC, and Ventura County Transportation Commission (VCTC) use. This regional contract approach consolidated rideshare databases, providing a more efficient and robust ride-matching system for commuters throughout the region. The transition also reduced the overall cost of the software and created opportunities for regional cost-shared enhancements. In Fiscal Year 2026/2027, SBCTA will commence work on software enhancements using funding from the Mobile Source Air Pollution Reduction Committee (MSRC). SBCTA also continues to participate in regional rideshare activities with these agencies, which include a monthly *On the Go* rideshare newsletter for commuters and a bi-monthly newsletter for employers. During Fiscal Year 2024/2025, the IE Commuter program partnered with and provided rideshare resources in San Bernardino County to 120 employers, totaling 886 worksites, and assisted 32 employers with SCAQMD Rule 2202 surveying, resulting in 3.1 million vehicle trip reductions and 85 million pounds of greenhouse gas emissions reduced. Incentive programs and strategic marketing continue to be restructured as needed to garner old and new rideshare participants post-pandemic. This includes the $5/Day rideshare gift card incentive, monthly rideshare spotlight, monthly telework spotlight, and rideshare week incentives. In response to the increase in teleworking, the IE Commuter program offers a Telework Employer Assistance program, resources, and incentive opportunities for teleworkers. In Fiscal Year 2024/2025, the Metrolink Rail Ridership Recovery Program, offering free rail passes to county residents, was launched through IE Commuter to encourage new riders to try the train and re-engage pre-pandemic riders. In Fiscal Year 2025/2026, the program, now called Experience Metrolink, launched to the public and is being implemented in conjunction with RCTC. In Fiscal Year 2026/2027, Experience Metrolink is set to continue, along with the development of a transit trainer program and a Transportation Demand Management (TDM) Strategic Study to help understand how IE Commuter compares in program offerings and performance to other similar rideshare and TDM programs. SBCTA continues to lease three Park and Ride lots, bringing the region's total network to 18 lots, which include Park and Ride lots owned and maintained, or leased, by the California Department of Transportation (Caltrans), cities, Omnitrans, San Bernardino County, and SBCTA. SBCTA's Vanpool Program has generated FTA 5339 funds, which will continue to be used for Park and Ride related costs.

SBCTA continues to host ongoing Multimodal Interconnectivity Working Group meetings with the county's transit operators, including Basin Transit, City of Needles Transit, Mountain Transit, Omnitrans, SCRRA, and Victor Valley Transit Authority (VVTA). The working group's goal is to integrate SBCTA's transit, rail, rideshare, vanpool, and planning programs alongside the transit operators to collaborate on countywide transit efforts with a customer-facing approach and, where feasible, pursue multimodal connections. In Fiscal Year 2025/2026, the working group continued countywide marketing efforts and offered free fare days to encourage and regain riders lost from the pandemic. Initiatives included Ride Happy! and a transit etiquette campaign, in conjunction with rider-appreciation-focused events and promotions at the San Bernardino Transit Center, the City of Needles, and the Morongo Basin. Regional transit network

Task 0314 Transit Operations

campaigns and connections continue to be promoted, emphasizing where riders can go by transit and multimodal connections throughout San Bernardino County. A countywide brochure focusing on senior transit programs and resources, with information on available Consolidated Transportation Service Agency (CTSA) programs, was completed and distributed throughout the county. The piece helps organizations and agencies provide transit information to the older adult population throughout the county and includes marketing efforts highlighting free and low-cost programs available. These efforts, among others, focus on transit affordability, regional connectivity, trip planning, and countywide free fare days on both rail and bus. Future awareness campaigns may relate to transit safety, transit connectivity, how to ride, and free fares in the county during the 2028 Olympics, thanks to partial funding from the MSRC. Free fare days in Fiscal Year 2026/2027 may occur on Transit Equity Day, a day commemorating the birthday of transit champion Rosa Parks, on February 4th, Earth Day on April 22nd, Dump the Pump on June 18th, Rural Transit Day on July 16th, Car Free Day on September 22nd, and Clean Air Day on October 7th, or any day that is tied to a countywide marketing campaign. In addition to these efforts, the working group continues to focus on initiatives and pilot projects related to first/last mile connections, special shuttle opportunities, travel training and transit ambassador programs, multi-agency integration of mobile fare apps, microtransit, and considerations for implementing countywide fare capping policies to support transit affordability. Lastly, to further increase interconnectivity among transit operators, SBCTA will install new bus stops on the north and south sides of Third Street in front of the San Bernardino Santa Fe Depot. The new stops will include the construction of bus bays to accommodate two buses on either side of the street, as well as the installation of premium bus shelters, lighting, and real-time signage. This project will improve the ease for Omnitrans and VVTA customers to transfer between the various modes of transit available at the Santa Fe Depot.

Work Elements

1. Provide SBCTA's share of SCRRA's Metrolink and Arrow Service annual operating subsidy.
2. Ridership Recovery Reporting.
3. Rail Station Technical Advisory Committee (RSTAC).
4. IE Commuter rideshare program.
5. SBCTA Park and Ride lease program.
6. San Bernardino Santa Fe Depot Bus Stop Improvements.
7. Multimodal Interconnectivity Working Group and Initiatives.
    a. Free Fare Days.
    b. Countywide marketing campaigns and promotion of special services and countywide services.
    c. New initiatives related to transit awareness and safety on public transit.
    d. Transit Travel Training for San Bernardino County residents.
    e. Short-term park and ride and shuttle projects.

Budgetary changes are due to changes to SBCTA's annual operation subsidy for both the Arrow Service and San Bernardino Line, ongoing hydrogen fueling and spare parts for the implemented Zero Emission Multiple Unit (ZEMU), enhancements to the regional rideshare software, and the continuing efforts to support ongoing transit ridership programs, such as fare subsidies and rail recovery programs.

Product

Process disbursement of operating and maintenance funds to SCRRA for the Metrolink and Arrow Service in a timely manner and monitor their ongoing operating needs. The SCRRA's budget process, which includes operating, new capital, and rehabilitation, parallels SBCTA's budget process. Therefore, the SCRRA subsidies identified in the SBCTA budget are estimates. The SCRRA budget and corresponding SBCTA subsidies are presented by a separate action to the SBCTA Board for approval in June.

Continue the success of the RSTAC, which provides a venue for local jurisdictions, operators, law enforcement, and SBCTA to share information and develop best management practices related to the security of the rail system in the San Bernardino Valley. Reduce traffic congestion, increase mobility, and improve air quality in San Bernardino County

Task 0314 Transit Operations

by reducing single occupancy vehicle trips. Improve regional connectivity, customer experience, and transit awareness through countywide multimodal coordination.

Contract Information

a. Existing Contracts
   i. 19-1002203, Rideshare Program Software, Amount Budgeted $775,216.
   ii. 20-1002310, Vehicle Spare Parts and Operations, Amount Budgeted $1,802,161.
   iii. 22-1002742, Park and Ride Lot Lease, Amount Budgeted $10,800.
   iv. 22-1002743, Park and Ride Lot Lease, Amount Budgeted $8,533.
   v. 23-1002904, CTO 08, Construction Support Services, Amount Budgeted $12,152.
   vi. 23-1002929, IE Commuter / Metrolink Recovery Program, Amount Budgeted $720,000.
   vii. 24-1003023, Transit and Specialized Transit Planning, Amount Budgeted $200,000.
   viii. 24-1003026, Temporary Hydrogen Fueling System, Amount Budgeted $795,208.
   ix. 24-1003143, Permanent Hydrogen Fueling System, Amount Budgeted $265,070.
   x. 25-1003197, Park and Ride Lot Lease, Amount Budgeted $9,000.
   xi. 26-1003391, Arrow Route Legal Services, Amount Budgeted $544,377.

b. New Contracts
   i. RFP/IFB, Bus Stop Improvement – San Bernardino Santa Fe Depot, Amount Budgeted $380,000, Total Estimated Contract Amount $380,000.
   ii. RFP, Professional Services – Bus Stop Improvement Oversight, Amount Budgeted $60,000, Total Estimated Contract Amount $60,000.
   iii. MSRC Regional Rideshare Software Enhancements, Amount Budgeted $483,000, Total Estimated Contract Amount $483,000.
   iv. MOU, Rideshare, Vanpool, and Multi-Modal Program Implementation, Amount Budgeted $3,117,000, Total Estimated Contract Amount $8,500,000.

Local Funding Source Detail

   i. Riverside County Transportation Commission - $148,931.
   ii. Los Angeles County Metropolitan Transportation Authority - $275,868.
   iii. Orange County Transportation Authority - $134,398.
   iv. Ventura County Transportation Commission - $40,758.

Manager

Victor Lopez, Director of Transit and Rail Programs

Task 0314 Transit Operations

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	46,706	64,205	136,565	159,061
Regular Part-Time Employees	-	-	-	18,352
Fringe Allocation-General	41,543	45,722	85,748	87,587
Professional Services	2,334,388	2,591,565	4,520,652	5,380,701
Consulting Services	324	273	-	-
Legal Fees	-	-	3,000,000	544,377
Maintenance-Motor Vehicles	103,708	1,255,982	-	2,862,439
Construction Capital	-	-	386,300	380,000
Utilities Capital	3,762	-	-	-
Property Insurance	-	-	125,300	-
Dues/Memberships	18,182	19,091	25,000	30,000
Training/Registration	338	3,368	6,400	7,000
Postage	230	380	1,100	1,125
Travel Expense - Employee	6	183	6,500	6,750
Travel Expense-Mileage-Employee	128	176	1,000	1,100
Travel Expense-Other-Metrolink Tickets	40	-	750	750
Advertising	6,301	-	-	-
Public Information Activities	10,095	-	-	-
Printing - External	-	24,442	26,000	36,250
Printing - Internal	-	-	100	100
Contributions/Subsidies	29,968,036	33,544,101	47,382,482	57,607,023
Office Expense	-	76	250	1,100
Meeting Expense	-	175	450	1,200
Motor Vehicles	-	-	4,315,917	-
Total Expenditures	32,533,788	37,549,739	60,020,514	67,124,915

Funding Sources	
Local Transportation Fund - Admin	15,000
Local Transportation Fund - Planning	130,073
Local Transportation Fund - Rail	38,039,177
State Transit Assistance Fund - Rail	659,189
Congestion Mitigation and Air Quality	2,762,367
Federal Transit Administration 5339 Bus and Bus Facilities F	15,966
Low Carbon Transit Operations Program	720,000
Transit and Intercity Rail Capital Program-SB125	3,536,750
SCAQMD/Mobile Source Review Committee	483,000
MSI Valley Fund-Metrolink/Rail Service	19,017,912
MSI Valley Fund-Traffic Management System	855,742
MSI Victor Valley Fund-Traffic Management System	289,784
Local Projects Fund	599,955
Total Funding Sources	67,124,915

Task 0315 Transit Capital

Purpose

Implement and provide funding for capital improvements and projects that develop and maintain high-quality transit options, increase mobility, provide for safe operations, and expand service.

Accomplishments

The availability of funding for transit and rail capital projects has translated into significant transit enhancements for our region, allowing the buildout of a more comprehensive transit network.

Substantial progress was made on right-of-way acquisitions for the West Valley Connector (WVC) Bus Rapid Transit (BRT) Project, while construction continued on both the mainline and the maintenance facility. Testing of the Zero Emission Multiple Unit (ZEMU) was completed, and on September 13, 2025, the ZEMU entered regular service on the Arrow corridor. The Arrow Maintenance Facility (AMF) retrofit project was completed in early 2026 and significant progress was made on the hydrogen fuel station improvements final design.

On an annual basis, as a member agency of the Southern California Regional Rail Authority (SCRRA), SBCTA provides funding for capital related expenditures, including rehabilitation and new capital for both Metrolink and Arrow service. In recent years, SBCTA's capital subsidy has funded positive train control and other safety efforts, cleaner locomotives, studies on alternative fuel technology, rolling stock, ticket vending machine replacements, and track and signal infrastructure improvements. The SCRRA's budget process, which includes operating, new capital, and rehabilitation, parallels SBCTA's budget process. Therefore, the SCRRA subsidies identified in the SBCTA budget are estimates. The SCRRA budget and corresponding SBCTA subsidies are presented by a separate action to the SBCTA Board for approval in June. Costs associated with the annual capital and rehabilitation to SCRRA are captured under this Task. This is not a specific capital project, but an ongoing subsidy. Federal funds allocated to SCRRA as part of their capital subsidy are administered by SCRRA and do not flow through the SBCTA budget.

The majority of capital project funding consists of formula funds, including Valley Measure I Metrolink/Rail Program funds, Valley Measure I Express Bus and BRT Program funds, Federal Transit Administration (FTA) funds, and Transportation Development Act (TDA) funds. In addition, SBCTA actively pursues grant funding to augment the available formula funds.

Budgetary changes are mainly driven by the cancellation of the ONT Connector Project and the Gold Line Extension to Montclair Project; fewer expenditures for the ongoing construction and right-of-way acquisitions for the West Valley Connector Project as we near completion; remaining construction of the Hydrogen Fueling Infrastructure for the ZEMU Project and purchase of additional ZEMU vehicles; initiation of the Enhanced Metrolink Rail Service Project; and commencement of the environmental clearance phase for the next BRT project.

Contract Information – Transit Program

Contracts for the specific sub-tasks are included in the sub-task narratives. Contracts and/or staff time that are utilized on all sub-tasks within the Program are identified here. Currently, there are no contracts assigned at the task level.

Local Funding Source Detail

The local funding source detail is specific to the individual sub-tasks and is included in the sub-tasks narratives.

Manager

Victor Lopez, Director of Transit and Rail Programs

Task 0315 Transit Capital

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	185,721	211,123	210,108	215,175
Fringe Allocation-General	165,190	150,347	131,927	106,231
Professional Services	13,998,328	14,790,728	25,384,902	21,636,688
Consulting Services	1,976,983	1,196,492	-	36,839
Program Management Fees	(277,200)	222,546	442,475	50,000
Program Management Fees OFS	1,759,795	1,977,199	1,808,819	2,550,001
Legal Fees	4,313,368	4,633,432	2,704,818	1,503,799
Utilities	(331)	(161)	-	-
Maintenance-Motor Vehicles	-	828,896	583,334	575,000
Rail Maintenance-of-Way	-	-	-	1,000,000
Construction Capital	10,984,906	30,416,814	116,942,149	65,457,407
Utilities Capital	369,175	(11,433,756)	1,936,000	4,296,165
Utility Relocation Costs	-	2,754	2,015,000	250,000
Right-of-Way Capital	15,019,054	12,885,754	12,579,709	17,875,201
Dues/Memberships	834	5,189	-	-
Postage	4,108	5,505	-	471,457
Travel Expense - Employee	7,384	-	-	-
Travel Expense-Mileage-Employee	51	-	-	-
Travel Expense-Other-Metrolink Tickets	12	-	-	-
Public Information Activities	75,584	102,765	30,000	-
Contributions/Subsidies	6,081,576	277,864	11,124,000	11,059,469
Meeting Expense	231	1,774	-	-
Buildings and Structures	-	4,943,628	3,417,991	244,695
Motor Vehicles	782,343	22,674,329	3,769,708	13,037,530
Office Equip/Software-Inventorial	-	-	-	150,000
Total Expenditures	55,447,111	83,893,221	183,080,940	140,515,657
Funding Sources				
Local Transportation Fund - Planning				82,398
Local Transportation Fund - Rail				1,044,192
State Transit Assistance Fund - Rail				19,610,547
State of Good Repair – SBCTA				1,000,000
Rail Assets				150,000
Federal Transit Administration 5307				5,000,000
Federal Transit Administration 5309				20,397,013
Federal Railway Administration				5,006,100
Transit and Intercity Rail Capital Program				12,458,139
Affordable Housing & Sustainable Communities Program				4,037,638
Solutions for Congested Corridors Program-SB1				22,556,372
Transit and Intercity Rail Capital Program-SB125				5,000,001
SCAQMD/Mobile Source Review Committee				1,162,000
MSI Valley Fund-Metrolink/Rail Service				7,500,000
MSI Valley Fund-Express Bus/Rapid Trans				32,355,846
Local Projects Fund				3,155,411
Total Funding Sources				140,515,657

Transit Program
Passenger Rail Projects

Page No.

VALLEY SUBAREA

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HIGH DESERT SUBAREA

Map Project Location ……..……..…211
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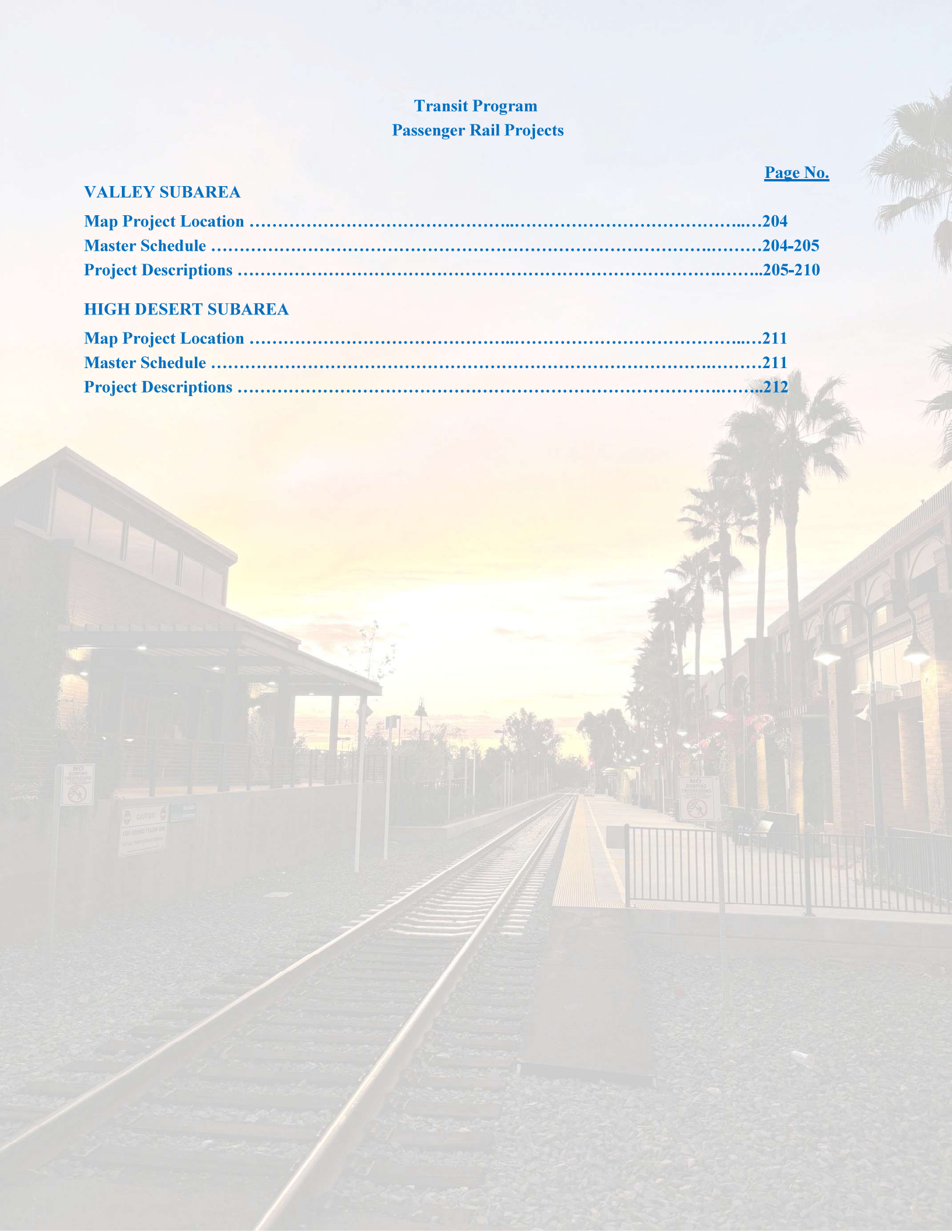
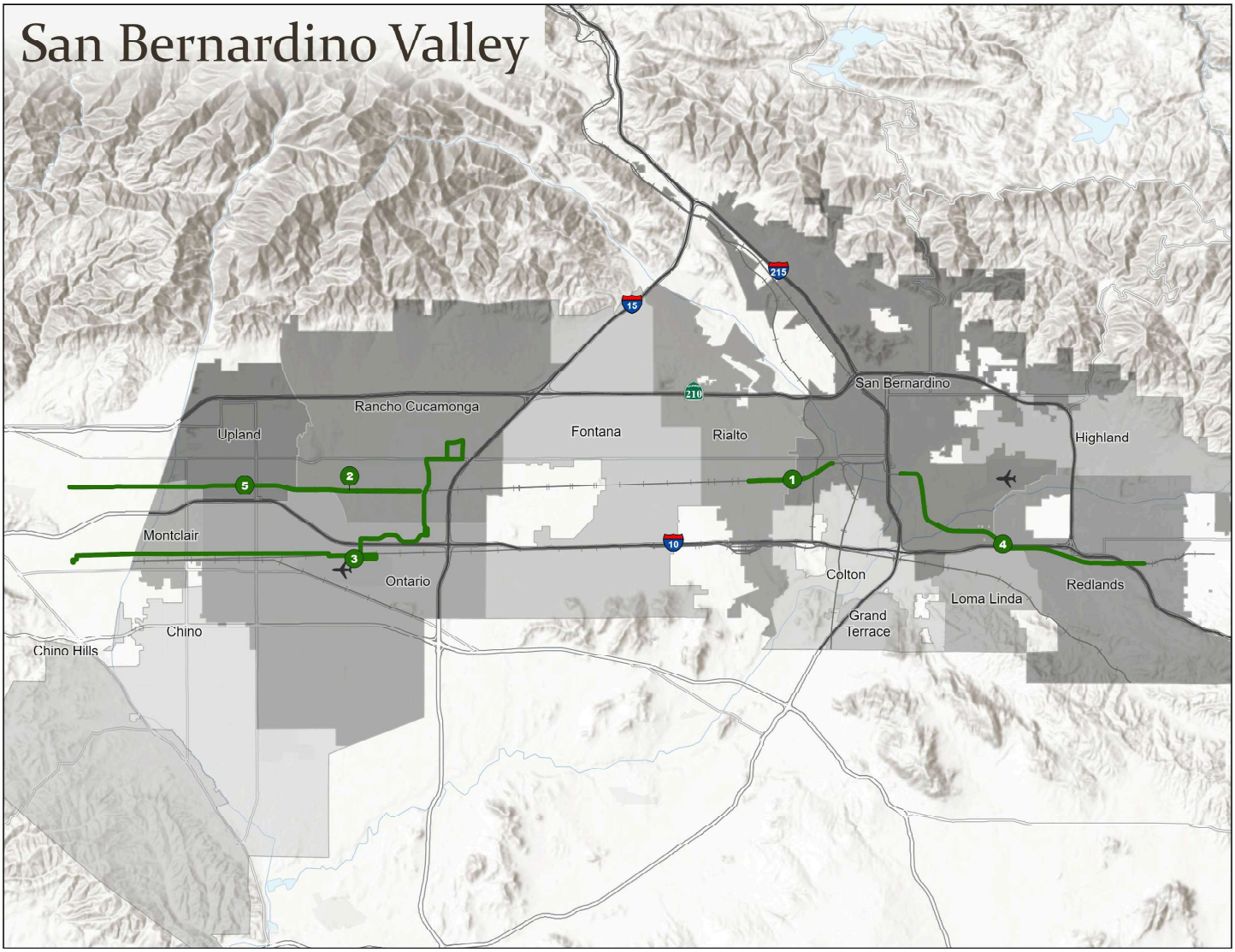
Project Descriptions ……..……..212



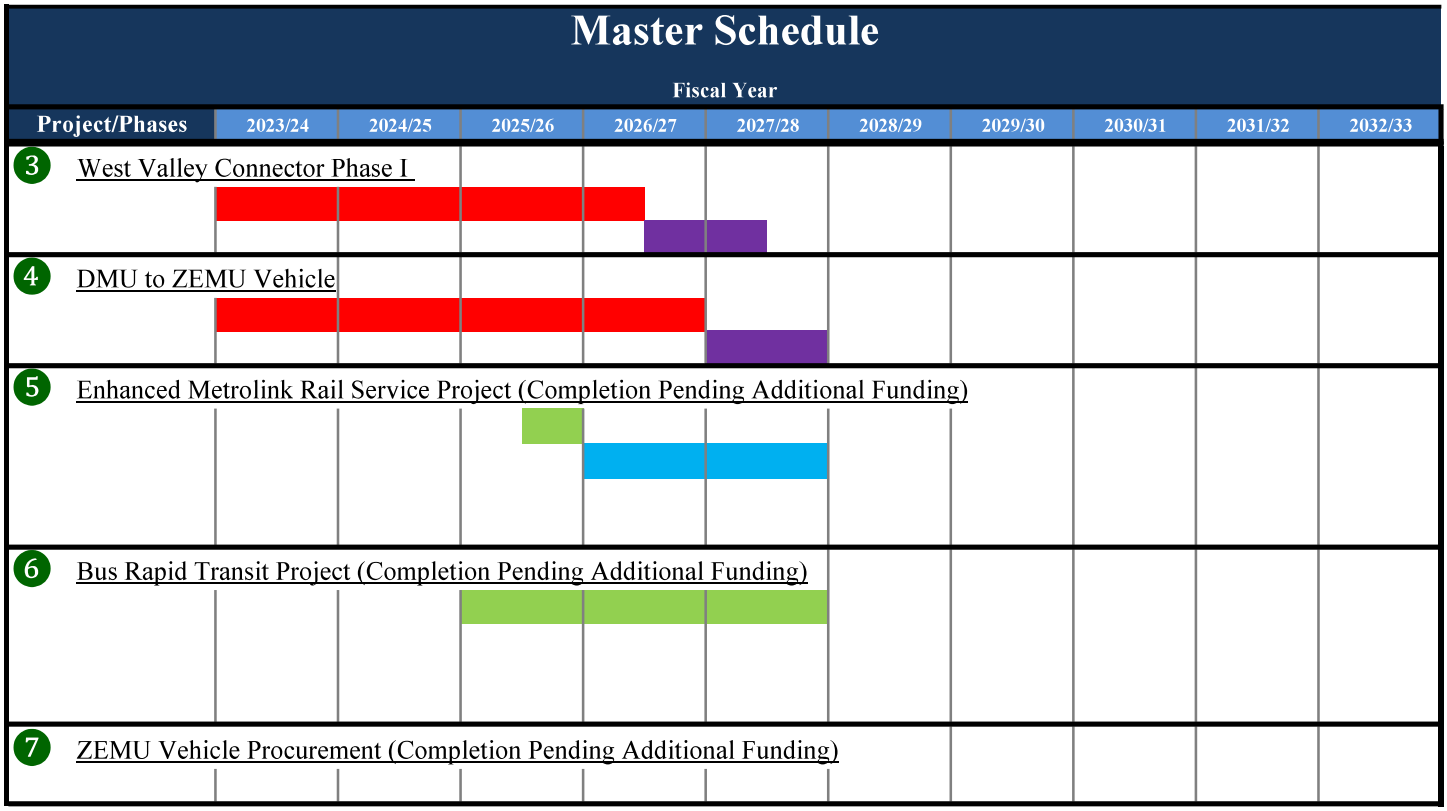


Master Schedule

Fiscal Year

Project/Phases	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
1 Control Point Lilac to Control Point Rancho Station Double Track										
2 SCORE Rancho Cucamonga Siding Project										

LEGEND:
- PA/ED
- PS&E
- ROW
- Cons
- Landscape
- Closeout



1 Project Control Point Lilac to Control Point Rancho Station Double Track (0328)

Description

This project includes the construction of a double track section on the Metrolink San Bernardino Line between Control Point (CP) Lilac and CP Rancho, a three-mile segment spanning the cities of Rialto and San Bernardino, which includes 10 at-grade crossings considered for quiet zone improvements, improvements to the railroad signaling and communications systems to accommodate Positive Train Control (PTC), and the addition of a second platform and pedestrian underpass at the Rialto Metrolink Station. While not funded as part of the initial wave of the Metrolink Southern California Optimized Rail Expansion program, Metrolink has identified a substantial portion of this segment as a possible future phase, from CP Lilac through Rialto Station to Sycamore Avenue. Preliminary Engineering and Environmental Clearance have been completed. The costs shown below are for the shorter project segment with Southern California Regional Rail Authority (SCRRA) acting as the lead agency of the project and SBCTA acting as the funding agency. Current Phase: Final Design.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$89,750,000	$2,275,219	$5,923,795	$81,550,986

***Total cost of the longer double track section is $108 million.**

Contract Information

a. Existing Contracts
   i. 25-1003275, MOU - Delivery of the Double Track Project, Amount Budgeted $5,923,795.

2 Project SCORE Rancho Cucamonga Siding Project (0338)

Description

Right-of-way support for the Rancho Cucamonga Siding Project element of the SCORE program, which as a whole proposes to enable 30-minute bi-directional service on the highest ridership segments of Southern California's busiest regional rail corridors: the Orange County, Ventura County, and San Bernardino Lines. The Rancho Cucamonga Siding Project extends an existing siding track by approximately 4,600 feet. In addition, the project includes a new No. 24 power turnout, pedestrian safety improvements at two at-grade crossings, new track panels at the grade crossings (Hellman Ave. and Archibald Ave.), extension of three drainage culverts, and railroad signal modifications to accommodate the siding extension. Right-of-way support includes reviewing acquisition packet templates, approving Just Compensation, and pursuing condemnation process as necessary for the Rancho Cucamonga Siding Project. Acquisitions for the project have been completed, and the proposed budget is for staff time related to ongoing monitoring of the project during the construction phase. Current Phase: Construction Phase.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$200,000	$35,800	$854	$163,346

***Total estimated cost for SBCTA's support only. The total estimated project cost is $27,000,000.**

Local Funding Source Detail

i. SCRRA - $854

3 **Project** **West Valley Connector Phase 1 (0334)**

Description

The WVC Project is a 19-mile long BRT project that proposes limited stops, providing speed and quality improvements to the public transit system within the corridor. The WVC will serve the cities of Pomona, Montclair, Ontario, and Rancho Cucamonga; interconnect with two Metrolink stations; provide service to the Ontario International Airport; and link to the Ontario Mills shopping/entertainment complex, Ontario Convention Center, and Victoria Gardens as well as other mixed-use development in Rancho Cucamonga planned as part of the HART District. In addition, the proposed project includes the purchase of 18 battery electric buses and improvements to the Omnitrans maintenance facility needed to operate and maintain the battery electric buses. Current Phase: Construction.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$353,934,817	$231,018,424	$89,297,427	$33,618,966

Contract Information

a. Existing Contracts
   i. 18-1001788, Omnitrans Cooperative Agreement, Amount Budgeted $6,875,000.
   ii. 18-1001870, Environmental and Design Services, Amount Budgeted $360,000.
   iii. 19-1002002, CTO 2, Legal Right-of-Way Services, Amount Budgeted $1,500,000.
   iv. 19-1002009, CTO 3, Right-of-Way Services, Amount Budgeted $588,767.
   v. 18-1001924, CTO 3, Right-of-Way Services, Amount Budgeted $192,093.
   vi. 21-1002532, Administrative Contract, Right-of-Way Capital Acquisition, Amount Budgeted $17,375,201.
   vii. 21-1002662, Construction Management, Amount Budgeted $3,000,000.
   viii. 22-1002744, CTO 9, West Valley Connector Project Management Consultant, Amount Budgeted $2,000,000.
   ix. 22-1002768, CTO 10, Labor Compliance Services, Amount Budgeted $20,000.
   x. 22-1002778, West Valley Connector Artist Honorarium Agreement, Amount Budgeted $432,500.
   xi. 22-1002812, Dry Utilities Agreement, Amount Budgeted $4,296,165.
   xii. 23-1002891, Mainline Capital Construction, Amount Budgeted $50,935,630.
   xiii. 23-1002904, CTO 6, West Valley Connector Quality Manager, Amount Budgeted $278,960.
   xiv. 23-1002995, Public Outreach and Event Management Services and Graphic Design Support, Amount Budgeted $65,502.
   xv. 24-1003047, Dry Utilities Agreement, Amount Budgeted $500,000.

Local Funding Source Detail

   i. Omnitrans - $3,154,557

4 **Project** **DMU to ZEMU - Diesel Multiple Unit to Zero Emission Multiple Unit Vehicle Conversion (0336)**

Description

The Zero Emission Multiple Unit (ZEMU) Vehicle project includes the design and procurement of the first self-contained zero emission passenger rail vehicle in North America. The design and operating parameters are based on the Diesel Multiple Unit (DMU) vehicles procured for the Arrow Service. The chosen alternative propulsion system is a hybrid battery-hydrogen fuel cell. SBCTA was awarded a $45.7 million Transit and Intercity Rail Capital Program (TIRCP) grant to lead the effort and $1.6 million from the Mobile Source Air Pollution Reductions Review Committee for the hydrogen fueling infrastructure. The total estimate for the project includes the vehicle, modifications to the Arrow Maintenance Facility, major equipment purchase, and hydrogen fueling infrastructure. Current Phase: Fueling Infrastructure Construction.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$65,179,861	$54,039,751	$10,995,614	$144,496

Contract Information

a. Existing Contracts
   i. 20-1002310, Procurement of ZEMU Rail Vehicle, Amount Budgeted $887,000.
   ii. 21-1002658, Construction Management, Arrow Maintenance Facility Hydrogen Fuel Upgrade, Amount Budgeted $907,000.
   iii. 22-1002666, Hydrogen Safety Panel, Amount Budgeted $36,839.
   iv. 22-1002687, SCRRA ZEMU Support, Amount Budgeted $1,435,900.
   v. 22-1002750, Professional Legal Support, Amount Budgeted $3,799.
   vi. 22-1002768, CTO 10, Labor Compliance Services, Amount Budgeted $20,000.
   vii. 23-1002904, CTO 07, Project Management Consulting Services, Amount Budgeted $600,000.
   viii. 23-1002922, Retrofit of Arrow Maintenance Facility, Amount Budgeted $244,695.
   ix. 24-1003026, Temporary Fueling, Amount Budgeted $575,000.
   x. 24-1003143, Hydrogen Fueling Station Construction, Amount Budgeted $6,146,777.

b. New Contracts
   i. RFP, Professional Services - Safety Advisory, Amount Budgeted $50,000, Total Estimated Contract Amount $50,000.

5 Project Enhanced Metrolink Rail Service Project (0342)

Description

The Enhanced Metrolink Rail Service Project will improve Metrolink service along the San Bernardino Line between Pomona-North and Rancho Cucamonga. The project includes targeted infrastructure improvements and vehicle procurement necessary to implement a shuttle service operating between the Pomona-North and Rancho Cucamonga Metrolink stations. The shuttle would operate at 30-minute frequencies and, when combined with the planned 30-minute bidirectional Metrolink service to be implemented through the SCORE program, would provide 15-minute train frequencies along this segment. Implementation of the shuttle service will require the procurement of at least two additional trainsets, which may include Multiple Unit vehicles similar to those used for Arrow service, such as the ZEMU vehicles. Current Phase: Environmental/Design.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$150,000,000	$0	$5,000,000	$145,000,000

Contract Information

a. New Contracts
   i. RFP, Professional Services – Final Design, Amount Budgeted $3,500,000, Total Estimated Contract Amount $6,000,000.
   ii. RFP/CTO, Professional Services – Project Study and Implementation, Amount Budgeted $100,000, Total Estimated Contract Amount $600,000.
   iii. RFP/CTO, Project Management Services, Amount Budgeted $1,000,000, Total Estimated Contract Amount $5,300,000.
   iv. MOU, Management of Multiple Unit Implementation, Amount Budgeted $400,000, Total Estimated Contract Amount $3,600,000.

6 Project Bus Rapid Transit Corridor Project (0343)

Description

As part of the Long Range Multimodal Transportation Plan (LRMTP) three BRT corridors were included as top-tier priority transit corridors, which include:

1. Baseline Road/Highland Avenue, San Bernardino Transit Center to Greenspot Road
2. Foothill Boulevard, Victoria Gardens to San Bernardino Transit Center
3. San Bernardino Avenue, Ontario Mills to San Bernardino Transit Center

The planning work needed to recommend the next BRT corridor to be advanced into project development is scheduled to be completed in early 2027. Current Phase: Environmental.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$3,000,000	$0	$1,000,000	$2,000,000

***Total project cost to be defined at a later time based on the corridor selected.**

Contract Information

a. New Contracts
   i. RFP, Professional Services - Environmental Approval, Amount Budgeted $1,000,000, Total Estimated Contract Amount $3,000,000.

7 Project ZEMU Vehicle Procurement (0344)

Description

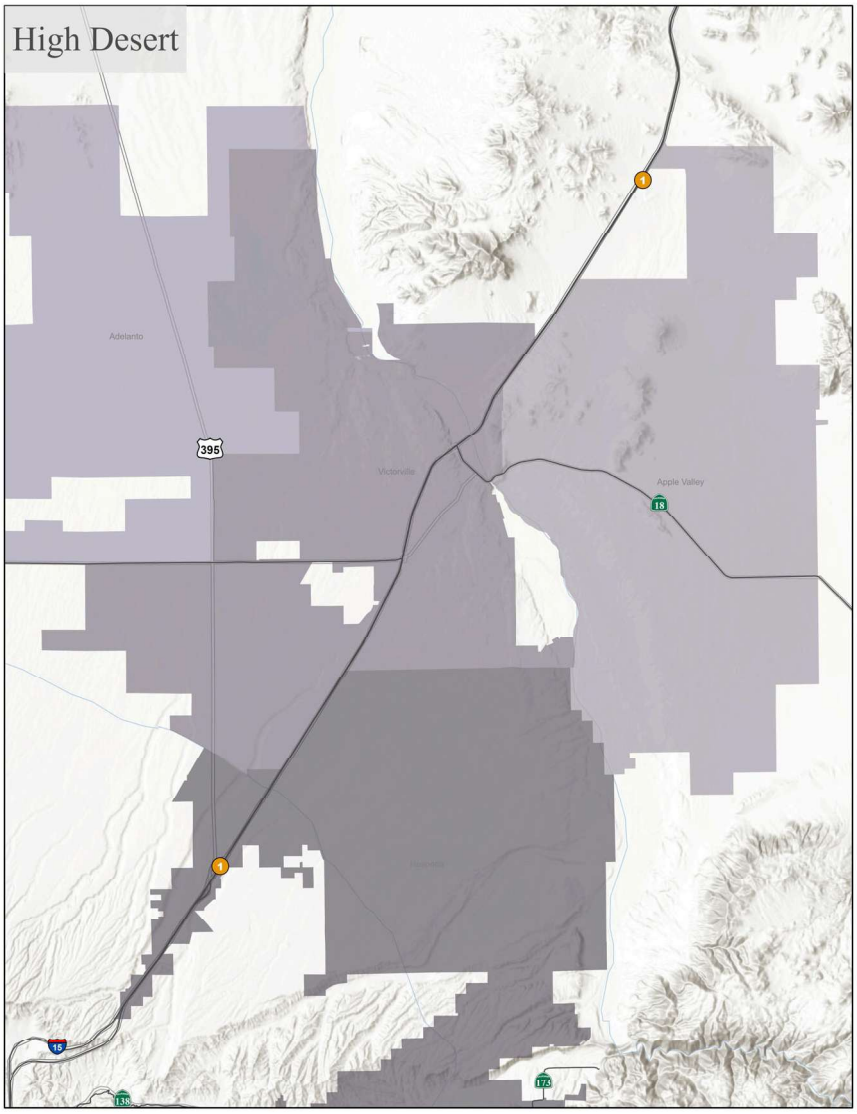
This project will procure three ZEMU vehicles for the Arrow service. When the State of California awarded a $30 million Transit and Intercity Rail Capital Program (TIRCP) grant to develop the ZEMU technology, they indicated their excitement for the project and the desire to have SBCTA convert an additional vehicle once the prototype ZEMU project was complete. The ultimate goal of this project is to operate the entire Arrow corridor as a zero or low emission revenue operation. Current Phase: Vehicle Procurement.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$62,107,000	$0	$11,000,000	$51,107,000

Contract Information

a. New Contracts
   i. RFP/CTO, Professional Services – Manage Procurement of Additional Zero Emission Rail Vehicles, Amount Budgeted $1,000,000, Total Estimated Contract Amount $3,000,000.
   ii. RFP, Vehicle Procurement, Amount Budgeted $10,000,000, Total Estimated Contract Amount $59,000,000.

Transit Program
High Desert Subarea



Master Schedule

Fiscal Year

Project/Phases	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
1 Brightline High Desert Stations Project	PA/ED, PS&E, ROW	PA/ED, PS&E, ROW	PA/ED, PS&E, ROW	Cons	Cons	Cons	Closeout			

LEGEND: PA/ED, PS&E, ROW, Cons, Landscape, Closeout

Transit Program
High Desert Subarea

1 **Project** **Brightline-High Desert Stations Project (0339)**

Description

The Brightline West High-Speed Intercity Passenger Rail System – High Desert Stations Project is for the design and construction of the Hesperia Station and Victor Valley Station along the Brightline West privately owned and operated high-speed rail corridor extending from Las Vegas, Nevada, to Rancho Cucamonga, California. The project lead agency for the design and construction of the two stations in the High Desert region of San Bernardino County is Brightline West. SBCTA is responsible for the grant administration and oversight responsibilities for a $25,000,000 award under the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) 2023 Grant Program. Current Phase: Construction.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$25,000,000	$0	$ 5,006,100	$19,993,900

***Total estimated cost for SBCTA's support only. The total estimated project cost is $66,082,500.**

Contract Information

a. Existing Contracts
   i. 24-1003078, High Desert Stations Subrecipient Agreement, Amount Budgeted $5,000,000, Estimated Contract Amount $25,000,000.

Task 0383 Vanpool Program

Purpose

Operate and maintain a countywide Vanpool Subsidy Program to provide an alternative mode of transportation for commuters in San Bernardino County that reduces roadway congestion and air pollution in our region.

Accomplishments

SBCTA continues to operate a countywide Vanpool Subsidy Program, collaborating with neighboring vanpool programs to reduce roadway congestion. This program was initiated using Congestion Mitigation and Air Quality (CMAQ) funds that flow through the Federal Transit Administration (FTA) and Omnitrans to SBCTA as a sub-recipient. SBCTA's Vanpool Subsidy Program, branded as SB Loop, reports vanpool utilization data to the National Transit Database (NTD). In turn, this reporting generates additional FTA 5307 funds for San Bernardino County, which have increased over the last several years and allows for the continued operation of the program. In total, over $3 million has been generated since the program's inception.

SB Loop provided up to a $600 monthly subsidy for vanpool costs, or $700 for zero-emission vehicles, for vanpools traveling into SBCTA's service area during Fiscal Year 2025/2026. This includes the Valley, Mountains, Morongo Basin, and Colorado River Subareas of the county. The Victor Valley Transit Authority (VVTA) operates a separate vanpool program in its service area. Vanpools qualify for the SB Loop subsidy by having 50 percent occupancy in a minimum seven-passenger vehicle at start-up, maintaining 50 percent occupancy month to month, as well as commuting a minimum of 8-12 days per month with 30 miles round-trip daily. Ridership recovery programs continue to be monitored, along with low-income and disadvantaged community programs, for effectiveness in increasing ridership and new vanpools, administrative time required to manage, and impacts on the return of FTA 5307 funds. At the end of Fiscal Year 2024/2025, there were 80 vanpools approved to participate in the program.

SBCTA works through the Riverside County Transportation Commission and the IE Commuter program to provide program staffing, marketing, and a software company for the online application reporting system and database that support the program. SB Loop and the proprietary software, customized for the program, provide a sense of ease for participants looking to join or start a stress-free commute. The vanpool vehicles are currently provided by a single vendor, Commute with Enterprise, through monthly agreements directly with vanpool participants. SBCTA continues to offer the use of non-federal funds for zero-emission vehicles if selected by vanpool groups.

Work Elements

1. Continue and expand current ongoing marketing and media campaigns to increase vanpool participation to reduce single-occupancy vehicle trips.
2. Work with employers and coordinate with SBCTA's IE Commuter rideshare program to identify potential vanpool formation and participation.
3. Analyze and monitor transit affordability and occupancy-based subsidy benefits.
4. Monitor and adjust the vanpool subsidy amount, including program guidelines, as a result of economic factors, as needed.
5. Maintain and enhance, as needed, an accurate database through the online software system for reporting vanpool program data into the NTD and for the FTA's review and evaluation.
6. Continue to work with consultants for the administration of the Vanpool Subsidy Program.
7. Work with Omnitrans through a Memorandum of Understanding for the pass-through of FTA 5307 funds derived from the vanpool program.
8. Coordinate with neighboring vanpool programs on regional vanpool ride matching solutions and marketing campaigns to increase the reduction of single occupancy vehicles.

Task 0383 Vanpool Program

Product

Incentivize the use of vanpools as an alternative mode of transportation that reduces traffic congestion, improves air quality, and increases the amount of FTA 5307 funds being returned to SBCTA by increasing the number of vanpools participating in SB Loop.

Contract Information

a. Existing Contracts
   i. 17-1001683, Online System Developer, Amount Budgeted $48,000.
   ii. 23-1002958, Vanpool Vehicle Provider, Amount Budgeted $984,000.

b. New Contracts
   i. MOU, Rideshare, Vanpool, and Multi-Modal Program Implementation, Amount Budgeted $260,000, Total Estimated Contract Amount $4,500,000.

Manager

Victor Lopez, Director of Transit and Rail Programs

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	17,076	4,970	31,525	29,100
Fringe Allocation-General	15,188	3,539	19,795	14,367
Professional Services	669,167	786,915	1,305,000	1,292,000
Dues/Memberships	18,251	19,163	40,000	40,000
Training/Registration	338	338	4,400	4,400
Postage	-	-	100	100
Travel Expense - Employee	-	-	5,375	5,375
Travel Expense-Mileage-Employee	-	-	300	300
Travel Expense-Other-Metrolink Tickets	-	-	250	250
Advertising	-	-	150	150
Printing - Internal	-	-	100	100
Office Expense	-	-	100	100
Meeting Expense	-	-	2,000	2,000
Total Expenditures	720,018	814,924	1,409,095	1,388,242
Funding Sources				
Federal Transit Administration 5307-CMAQ				1,213,000
MSI Valley Fund-Traffic Mgmt Sys				175,242
Total Funding Sources				1,388,242

PROJECT DELIVERY

Project Delivery Program Budget

Description

The Project Delivery Program is responsible for the development and construction of major freeway, interchange, bridge, and corridor projects. The program is funded by an array of funding sources including Measure I, Federal, State, and local funds. The Fiscal Year 2026/2027 budget of $623.6 million is for the preparation, management, and construction of major projects.

Objectives

The Project Delivery team will continue the delivery, management, and construction of major freeway, interchange, bridge, and corridor projects. In doing so, the staff will assist in meeting SBCTA's commitment to deliver the transportation projects as described in the Measure I Transportation Transactions and Use Tax Ordinance approved in 1989 and renewed in 2004 by the San Bernardino County voters. The Project Delivery Program for Fiscal Year 2026/2027 includes:

- 11 Freeway/Highway Projects, including five in the landscape phase or close-out
- 10 Interchange Projects, including five in the landscape phase or close-out
- 6 Miscellaneous Projects, including two in close-out
- 1 Active Transportation Project in the construction phase

In addition, to enhance project delivery and maximize the utilization of funds, staff will continue to maintain and improve the Project Control System.

Performance/Workload Indicators

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Project Approval/Environmental Document	1	0	0	3
Start Construction	3	5	5	3
Open to Traffic	1	5	5	1
Project Control System	YES	YES	YES	YES

Project Delivery

Task 0815 Measure I Program Management

Purpose

Manage the Project Delivery Program.

Accomplishments

Management of the Project Delivery Program resulted in furthering the development of roadway and highway projects leading to the completion of numerous transportation enhancements. Individual project accomplishments can be found in the task-specific narratives.

Project Delivery Program Controls activities continued including: 1) Project Delivery's monthly tracking of the electronic construction file uploads has proven effective in ensuring documents are uploaded in a timely manner and following the retention policy; 2) project costs are reconciled yearly which helps project close-outs and Construction in Progress (CIP) reporting; 3) completed the bi-annual contract review and after reviewing more than 290 contracts, none were found to be out of compliance; and 4) utilization and maintenance of the Project Control System (PCS) to support Project Delivery management of project schedules, contracts, and funding, for reconciliation, documentation, and internal and external reporting. Also, the PCS provided support to Project Delivery, Fund Administration, and Finance staff to serve as a tool for the updating and monitoring of the 10-Year Delivery Plan and the preparation of the Fiscal Year Budget.

Project Delivery, in concert with the Planning department, initiated the development of potential candidate Cycle 5 Trade Corridor Enhancement Program (TCEP) projects, namely the Interstate 15 Cajon Pass Northbound Truck Climbing Lane Project and the State Route 18 Median Widening and Reprofiling Project. The team provides ongoing support for reporting on budgets and schedules as required for these grant pursuits.

Work Elements

1. Project Delivery: Perform tasks related to the project development and construction management of SBCTA-managed projects as described by the task-specific narratives.
2. Project Controls: Collect and maintain all pertinent budget, cost, and schedule information on each project. Track project risks, goals, accomplishments, and action items. This work element includes regular updates to detailed project cost estimates commensurate with the level of project development and project scheduling, and development of and regular updates to detailed project schedules. Overall, these activities serve to maintain and enhance PCS monitoring and reporting on the status of the budget, cost, and schedule and to forecast performance trends of each project under the Project Delivery Program. In addition, the use of this integrated system allows the creation of different funding scenarios for the identification of the optimum funding plan.
3. Consultant Selection and Management: Administer the ongoing consultant activities. For new contracts, analyze bid/cost proposals against independent cost estimates and negotiate contracts that are fair, reasonable, and in the best interest of SBCTA. Coordinate indirect cost review as a practice to ensure appropriate hourly rates.
4. Contract Management and Invoicing: Perform routine contract management and review invoicing for compliance with contract terms. Utilize contract controls to track consultant expenditures and budgets in coordination with the PCS and Finance Department. Verify the validity of each agreement.
5. Conduct Quality Assurance/Quality Control (QA/QC) reviews and peer reviews to ensure that SBCTA products and deliverables meet quality standards and maintain a database of QA/QC reviews.
6. Other Program Activities: Other activities include document controls and archiving for records retention purposes; project database maintenance; implementation of program procedures and requirements; participation in the development of programming strategies for all available Federal and State funds; provide input into the development of State regulations and SBCTA policies; and execute project close-out of completed projects.
7. Provide program and project management services that result in the efficient delivery of transportation improvement projects.
8. Partner with the San Bernardino County School District to inform local students interactively about careers in transportation.

Task 0815 Measure I Program Management

9. Participate in Ad Hoc Committees, as needed, and implement approved recommendations.

Budgetary changes are mainly due to a variance of cost related to program management fees and payroll expenses in Fiscal Year 2026/2027.

Contract Information – Project Delivery Program*

a. Existing Contracts
   i. 20-1002357, Program Management, Amount Budgeted $1,200,000.*
   ii. 20-1002377, On-Call Environmental Services, Amount Budgeted $10,000.*
   iii. 21-1002555, Legal Services, Amount Budgeted $30,000.*
   iv. 16-1001474, Legal Services, Amount Budgeted $10,000.*
   v. 21-1002472, Incident Management Services, Amount Budgeted $1,000.*
   vi. 23-1002995, Public Outreach Service, Amount Budgeted $20,000.*
   vii. 25-1003245, Disadvantaged Business Enterprise Services, Amount Budgeted $2,000.*

b. New Contracts
   i. 26-1003376, Program Management, Amount Budgeted $400,000, Total Estimated Contract Amount TBD.*
   ii. 26-1003431, On-Call Environmental Services, Amount Budgeted $30,000, Total Estimated Contract Amount $5,000,000.*

   * Contracts that can be utilized on multiple sub-tasks within the Program.

Manager

Kristi Harris, Director of Project Delivery and Express Lanes

Task 0815 Measure I Program Management

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	1,376,073	1,336,129	1,349,231	1,530,351
Fringe Allocation-General	1,223,950	951,498	847,181	755,534
Professional Services	3,425	72,397	118,000	118,000
Consulting Services	3,275	-	-	-
Program Management Fees	1,664,079	1,899,049	1,520,000	2,060,000
Legal Fees	5,225	26,720	40,500	40,500
Dues/Memberships	180	180	-	-
Training/Registration	1,029	3,172	50,000	50,000
Postage	-	-	1,000	1,000
Travel Expense - Employee	813	-	12,000	12,000
Travel Expense-Mileage-Employee	550	493	7,000	7,000
Advertising	-	943	500	500
Public Information Activities	-	-	20,000	20,000
Printing - External	-	-	1,000	1,000
Bank Charges	200	-	1,000	1,000
Meeting Expense	1,850	1,087	1,000	1,000
Office Equip/Software-Inventorial	-	-	-	2,500
Computer Hardware and Software	-	-	80,000	80,000
Total Expenditures	4,280,649	4,291,667	4,048,412	4,680,385

Funding Sources	
MSI Valley Fund-Freeway Projects	1,961,428
MSI Valley Fund-Fwy Interchange	1,886,432
MSI Valley Fund-Grade Separations	25,500
MSI Victor Valley Fund-Major Local Hwy	298,370
MSI North Desert Fund-Major Local Hwy	20,000
MSI Morongo Basin Fund-Major Local Hwy	225,808
MSI Cajon Pass Fund	262,847
Total Funding Sources	4,680,385

Task 0820 Freeway Projects

Purpose

The Freeway Projects Program includes the development and construction of freeway/highway improvements that enhance mobility, reduce traffic congestion, and improve safety. These enhancements are achieved by the construction of a variety of lane additions including general-purpose lanes, truck climbing lanes, carpool lanes, express lanes, and ancillary improvements.

Accomplishments

Transportation revenues coupled with grant awards continue to translate into significant enhancements to our local freeways. The landscape construction for the first three phases of Interstate 215 (I-215) widening through the City of San Bernardino is complete including the Establish Existing Planting (EEP) phase. The next two landscape segments along the I-215 corridor (Bi-County and Segment 5) were awarded for construction with construction to begin in early 2026. The State Route (SR) 210 Lane Addition project in the cities of Highland, San Bernardino, and Redlands started construction in early 2020, was completed in the summer of 2023, and is currently in the EEP phase. Construction of the Interstate 10 (I-10) Contract 1 is nearly complete with landscaping work underway. Revenue commencement was achieved in August 2024. In addition, a work package for the next phases of the I-10 Corridor, east of Interstate 15 (I-15), has been identified. To expedite project delivery, the I-10 Contract 2 Project will be delivered as one design contract, divided into two construction segments: Segment 2A – I-15 to Sierra Avenue and Segment 2B – Sierra Avenue to Pepper Avenue. Both segments' environmental revalidations were completed in April 2025. A construction contract for Segment 2A was awarded in January 2026, and construction began in the spring of 2026. Segment 2B achieved the Ready to List (RTL) milestone in December 2025 and an Invitation for Bids was released in March 2026, with construction to begin in summer 2026. The I-15 Corridor Express Lanes improvements from SR 60 to SR 210 received environmental approval in late 2018. The final design of the Contract 1 portion from Cantu Galleano Ranch Road to north of Foothill Boulevard was completed in October 2023, and the construction contract was awarded in January 2025. Construction of the I-10 Eastbound Truck Climbing Lane Project started in 2024 and was completed in August 2025. The design and right-of-way activities for US 395 Widening Phase 2 Project from I-15 to Palmdale Road began in late 2023 and were completed in May 2025. The construction contract was awarded in November 2025 with construction beginning in spring 2026. In Fiscal Year 2025/2026, procurement activities began for preliminary engineering activities for the I-15 Cajon Pass Northbound Corridor Freight Project and the SR 18 Median Widening and Reprofiling Project.

Work Elements

The budget for Fiscal Year 2026/2027 incorporates the closeout of I-10 Corridor Contract 1 design-build contract and the ongoing I-10 Corridor Contract 2, I-15 Corridor Contract 1, and US 395 Widening Phase 2, which are some of SBCTA's largest projects requiring significant budget allocated to the Freeway Projects task. In addition, the budget for the design and construction of the other projects referenced above are also included.

Budgetary changes are due primarily to projects in design and continuing to move through construction.

Contract Information – Freeway Projects Program*

a. Existing Contracts
   i. 20-1002377, Environmental Services, Amount Budgeted $68,000.*
   ii. 21-1002555, Legal Services, Amount Budgeted $555,000.*
   iii. 20-1002357, Program Management Services, Amount Budgeted $1,557,000.*
   iv. 23-1002995, Public Outreach Services, Amount Budgeted $10,000.*
   v. 25-1003322, Consulting Services, Amount Budgeted $14,000.*

Task 0820 Freeway Projects

b. New Contracts
   i. 26-1003376, Program Management, Amount Budgeted $519,000, Total Estimated Contract Amount TBD.*
   ii. 26-1003431, On-Call Environmental Services, Amount Budgeted $204,000, Total Estimated Contract Amount $5,000,000.*

* Contracts that are utilized on multiple sub-tasks within the Program.

Local Funding Source Detail

The local funding source detail is specific to the individual sub-tasks and is included in the sub-tasks narratives.

Manager

Kristi Harris, Director of Project Delivery and Express Lanes

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	-	54,563	-	-
Fringe Allocation-General	-	38,856	-	-
Professional Services	30,738,880	25,773,945	23,903,719	3,027,500
Consulting Services	12,261,597	7,679,721	40,351,015	19,518,532
Program Management Fees	2,292,641	2,191,304	2,491,808	1,976,000
Legal Fees	1,977,714	2,658,044	15,148,000	13,055,000
Construction Capital	83,645,515	100,947,098	352,522,332	431,122,170
Construction Support	717,895	6,476,991	10,481,478	36,639,360
Utilities Capital	3,121,216	620,811	5,550,000	13,621,634
Right-of-Way Capital	932,724	7,320,697	11,003,744	6,166,534
Property Insurance	11,473	1,544	-	-
Postage	124	707	6,500	1,000
Advertising	1,242	-	18,000	15,500
Public Information Activities	883,168	614,386	464,173	499,000
Meeting Expense	803	48	-	-
Office Equip/Software-Inventorial	780	198	-	-
Consulting Services	-	-	-	216,000
Construction Support	-	-	-	510,000
Total Expenditures	136,585,772	154,378,913	461,940,769	526,368,230

Funding Sources	
Surface Transportation Program	60,345,813
Congestion Mitigation and Air Quality	29,450,000
Project National and Regional Significance	600,137
Federal Repurposed Earmarks	280,000
Highway Infrastructure Program	1,235,330
Federal One-time Awards	6,891,818
Regional Improvement Program	45,391,508
State Highway Operations & Protection Program	8,654,086
Local Partnership Program-Formula-SB1	8,436,600
Trade Corridor Enhancement Program	106,828,722
MSI Valley Fund-Freeway Projects	169,848,056
MSI Valley Fund-Fwy Interchange	6,870,000
MSI Valley Fund-Arterials	1,930,000
MSI Victor Valley Fund-Major Local Hwy	11,081,919
MSI Cajon Pass Fund	5,834,000
MSI 1990-Valley Fund-Major Projects	100,000
Local Projects Fund	3,990,241
Valley Freeway Projects Bond Fund	57,874,000
I-15 Express Lanes Contract 1	726,000
Total Funding Sources	526,368,230

Project Delivery Program
Freeway Projects

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VALLEY SUBAREA

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CAJON PASS

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HIGH DESERT SUBAREA

Map Project Location 232
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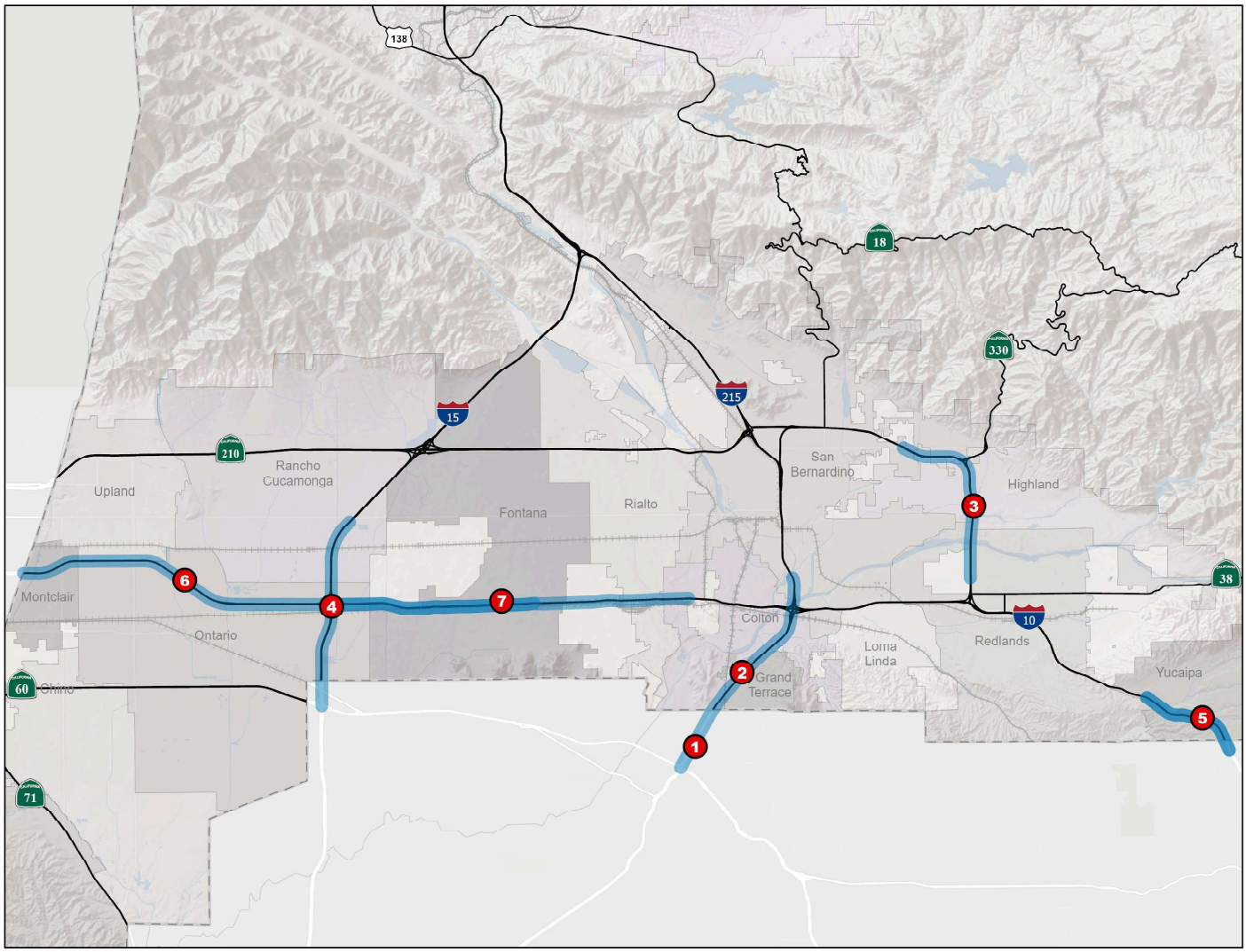
Project Descriptions 233

Project Delivery
Freeway Projects
Valley Subarea



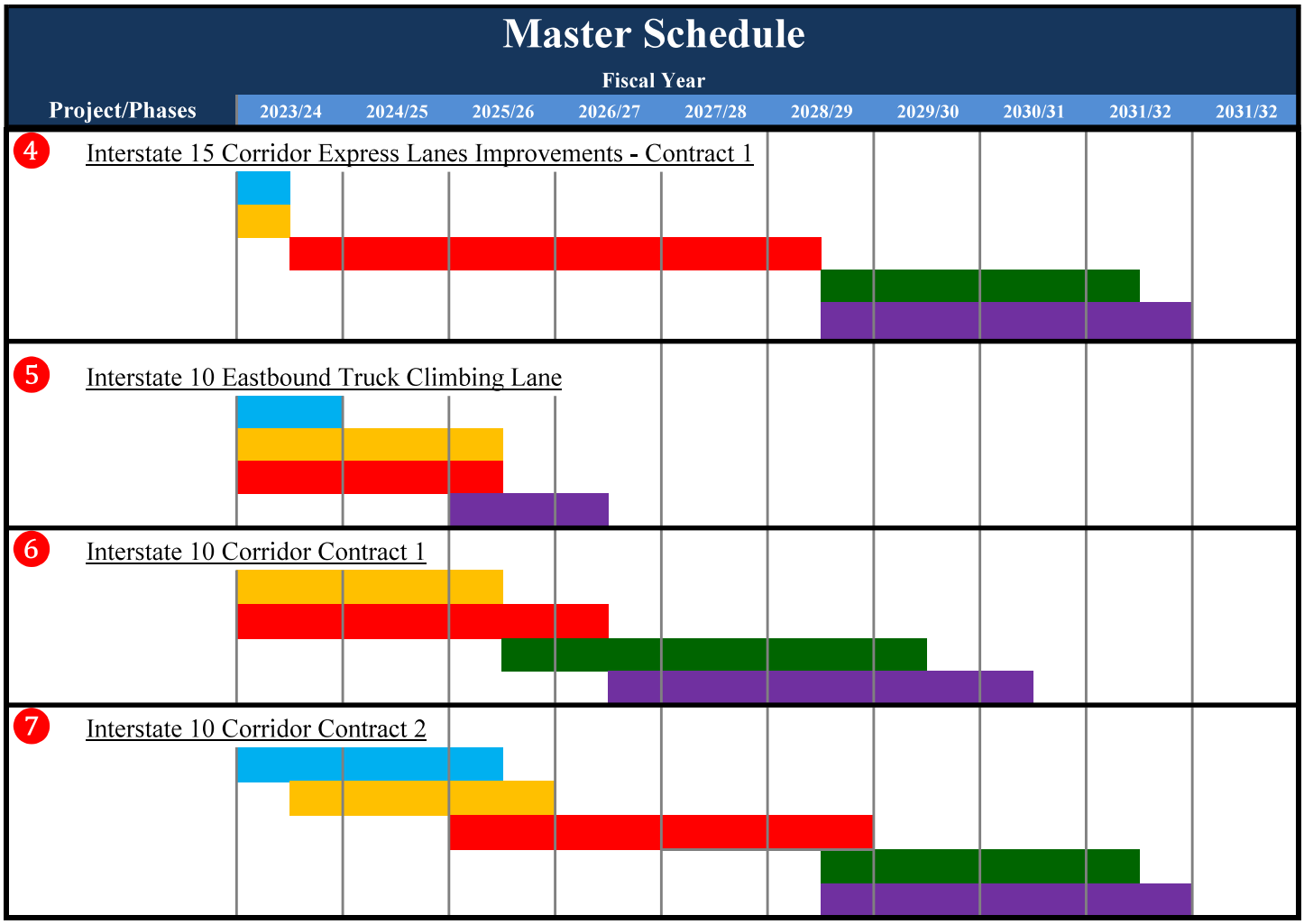
Master Schedule

Fiscal Year

Project/Phases	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2031/32
1 Interstate 215 Landscape Bi-County & Segment 5										
2 Interstate 215 Barton Road Interchange										
3 State Route 210 Lane Addition										

LEGEND:
PA/ED
PS&E
ROW
Cons
Landscape
Closeout

Project Delivery
Freeway Projects
Valley Subarea



Project Delivery
Freeway Projects
Valley Subarea

1 Project Interstate 215 Landscape Bi-County & Segment 5 (0839 Bi-County & 0838 Segment 5)

Description

Bi-County - Close the gap between carpool lanes north of Orange Show Road in San Bernardino and south of the SR 60 /SR 91/I-215 interchange in Riverside, to encourage ridesharing and improve the efficiency, safety, and operations of traffic. The remaining task is in close-out and corridor landscaping. Current phase: Landscape.

Segment 5 - The addition of a high-occupancy vehicle and mixed flow lane in each direction on I-215 through the City of San Bernardino to relieve congestion and accommodate future traffic demand. Current Phase: Construction.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$16,559,036	$6,989,784	$5,965,137	$3,604,115

Contracts Information

a. Existing Contracts
   i. 19-1002005, Environmental and Design Professional Services, Amount Budgeted $150,000.
   ii. 21-1002534, Construction Management Services, Amount Budgeted $300,000.
   iii. 16-1001378, Construction Management Services, Amount Budgeted $350,000.
   iv. 24-1003062, Construction Capital, Amount Budgeted $5,060,137.

2 Project Interstate 215 Barton Road Interchange (0840)

Description

Reconstruct interchange to relieve existing congestion and accommodate future traffic demands. Final close-out is contingent on the sale of excess parcels. Current Phase: Right-of-Way and Close-out.

Total Estimated Cost	Costs to Date*	Proposed Budget	Future Costs
$102,359,033	$102,224,033	$135,000	$0

***An additional $18 million is not going through SBCTA's books but is included in Cost to Date.**

Contract Information

a. Existing Contracts
   i. 20-1002278, Environmental Right-of-Way Remediation, Amount Budgeted $5,000.
   ii. 15-1001294, Construction Capital, Amount Budgeted $100,000.

3 **Project** **State Route 210 Lane Addition (0887)**

Description

Add one mixed flow lane in each direction and conduct pavement rehabilitation between Highland Avenue in the City of San Bernardino and San Bernardino Avenue in the City of Redlands to relieve existing congestion and accommodate future demands. Current Phase: Landscape.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$162,636,300	$162,166,300	$450,000	$20,000

Contract Information

a. Existing Contracts
   i. 22-1002663, Construction Management Services EEP, Amount Budgeted $24,000.
   ii. 23-1002917, EEP, Amount Budgeted $150,000.

4 **Project** **Interstate 15 Corridor Express Lanes Improvements Contract 1 (0831)**

Description

Add two express lanes in each direction along the I-15 corridor connecting to Riverside County Transportation Commission's Express Lane facility from south of Cantu Galleano Ranch Road in Riverside County to north of Foothill Boulevard. The project includes auxiliary lanes and other operational improvements along the corridor. Current Phase: Construction.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$537,602,021	$277,438,481	$183,684,968	$76,478,572

Contract Information

a. Existing Contracts
   i. 22-1002266, Design Services, Amount Budgeted $1,080,000.
   ii. 22-1002757, Construction Management Services, Amount Budgeted $10,200,000.
   iii. 23-1002939, Construction and Maintenance Agreement Vina Vista Overhead, Amount Budgeted $50,000.
   iv. 23-1002940, Construction and Maintenance Agreement Mission Blvd Overhead, Amount Budgeted $15,000.
   v. 23-1002944, Construction Support, Amount Budgeted $180,000.
   vi. 23-1003032, Construction Capital, Amount Budgeted $169,582,358.

5 **Project** **Interstate 10 Eastbound Truck Climbing Lane (0854)**

Description

Improve traffic operations and safety along eastbound I-10 by constructing a dedicated truck climbing lane for slower-moving vehicles from near the 16th Street Bridge to the Riverside County Line. Current phase: Close-out.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$36,073,704	$36,063,704	$10,000	$0

6 **Project** **Interstate 10 Corridor Contract 1 (0823)**

Description

Mitigate traffic congestion and accommodate future traffic on the I-10 Corridor from the Los Angeles/San Bernardino County border to I-15. The project extends through the cities of Montclair, Upland, and Ontario, approximately 10 miles. Current Phase: Construction, Landscape, and Close-out.

Total Estimated Cost*	Costs to Date	Proposed Budget**	Future Costs**
$963,043,000	$852,596,952	$76,595,717	$33,850,331

***Total Estimated Costs incorporate added State Highway Operations & Protection Program (SHOPP) pavement rehabilitation work, three corridor interchanges, and one arterial improvement project.**
****Proposed Budget and Future Costs include Landscaping, Change Orders, Deficient Items, and withholds for Stop Payment Notices.**

Contract Information

a. Existing Contracts
   i. 16-1001530, Project Management/Construction Management Services, Amount Budgeted $1,987,000.
   ii. 17-1001599, Design-Build Capital Construction Contract, Amount Budgeted $36,953,241.
   iii. 17-1001617, Design-Build Capital Construction Contract, Amount Budgeted $6,500,000.
   iv. 21-1002472, Professional Services, Amount Budgeted $10,000.
   v. 23-1002903, Landscape Design, Amount Budgeted $230,000.
   vi. 23-1002956, Legal Advisor Services, Amount Budgeted $12,500,000.
   vii. 22-1002707, Landscape Construction Management Services, Amount Budgeted $760,000.
   viii. 24-1003144, Landscape Construction Capital Contract, Amount Budgeted $8,250,000.

Local Funding Source Detail
   i. City of Montclair - $1,990,241.
   ii. Utility Reimbursements - $2,000,000.

Note: Sub-Task 0823 costs are budgeted for all work specific to the I-10 Corridor Contract 1 Project and the balance of I-10 Corridor costs are included in Sub-Tasks 0821, 0855, and 0856. Sub-Task 0823 incorporates the I-10 Monte Vista Avenue Interchange, I-10 Euclid Avenue Interchange, I-10 Vineyard Avenue Interchange, and I-10 4th Street Arterial Improvement Projects. The cities of Ontario and Upland have also provided local contributions to the project for interchanges and arterials in their cities.

Project Delivery
Freeway Projects
Valley Subarea

❼ **Project** **Interstate 10 Corridor Contract 2 (0821)**

Description

Mitigate traffic congestion and accommodate future traffic on the I-10 Corridor from I-15 to Pepper Avenue. The project extends through the cities of Fontana, Ontario, Rialto, and Colton, approximately 11 miles. This project is being split into two construction contracts, i.e. Contract 2A and Contract 2B, for delivery. Current Phase: Construction.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$899,281,089	$91,787,231	$200,043,000	$607,450,858

***An additional $6.0 million for PS&E Oversight is not going through SBCTA books and is not included in Costs to Date.**

Contract Information

a. Existing Contracts
   i. 22-1002722, Final Design Services, Amount Budgeted $590,000.
   ii. 23-1002935, Right-of-Way Oversight, Amount Budgeted $50,000.
   iii. 23-1002960, Construction Management, Amount Budgeted $25,000,000.
   iv. 25-1003211, Railroad Construction and Maintenance Agreement, Amount Budgeted $80,000.
   v. 25-1003324, Railroad Temporary Encroachment Agreement, Amount Budgeted $20,000.
   vi. 25-1003269, Contract 2A Construction Capital, Amount Budgeted $103,050,000.

b. New Contracts
   i. 25-1003328, Contract 2B Construction Capital, Amount Budgeted $68,000,000, Total Estimated Contract Amount $356,800,000.

⑧ **Project** **Express Lanes Tree Mitigation (0816)**

Description

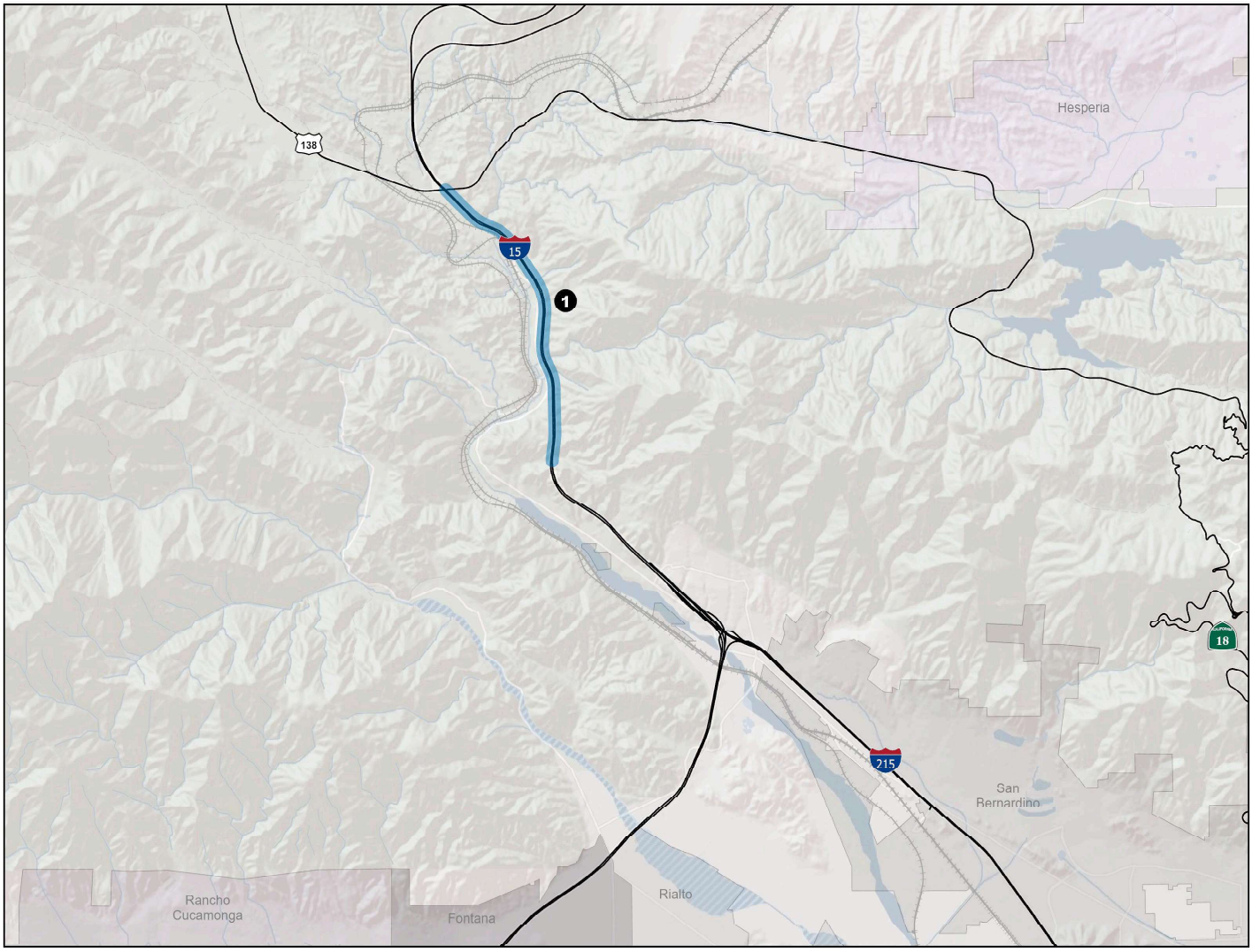
Plant mature trees along the express lanes on the I-15 corridor connecting to Riverside County Transportation Commission's Express Lane facility from south of Cantu Galleano Ranch Road in Riverside County to north of Foothill Boulevard. The I-10 Express Lanes Corridor Projects, Contracts 1 and 2, will remove more trees than can be replaced within the project limits, so Caltrans recommended that SBCTA utilize the I-15 Express Lanes Corridor to accommodate additional tree planting toward the 2:1 replacement ratio. Current Phase: Design.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$8,000,000	$50,000	$650,000	$7,300,000

Contract Information

a. Existing Contracts
   i. 26-1003402, Final Design Services, Amount Budgeted $600,000.

Project Delivery
Freeway Projects
Cajon Pass



Master Schedule

Fiscal Year

Project/Phases	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
1 Interstate 15 Cajon Pass Northbound Corridor Freight Project									

LEGEND:
- PA/ED
- PS&E
- ROW
- Cons
- Landscape
- Closeout

Project Delivery
Freeway Projects
Cajon Pass

❶ **Project** **Interstate 15 Cajon Pass Northbound Corridor Freight Project (0857)**

Description

Extend the truck climbing lane on I-15 northbound from 2.7 miles north of Kenwood Avenue to SR 138 northbound exit ramp, approximately 3.4 miles. Current Phase: Environmental.

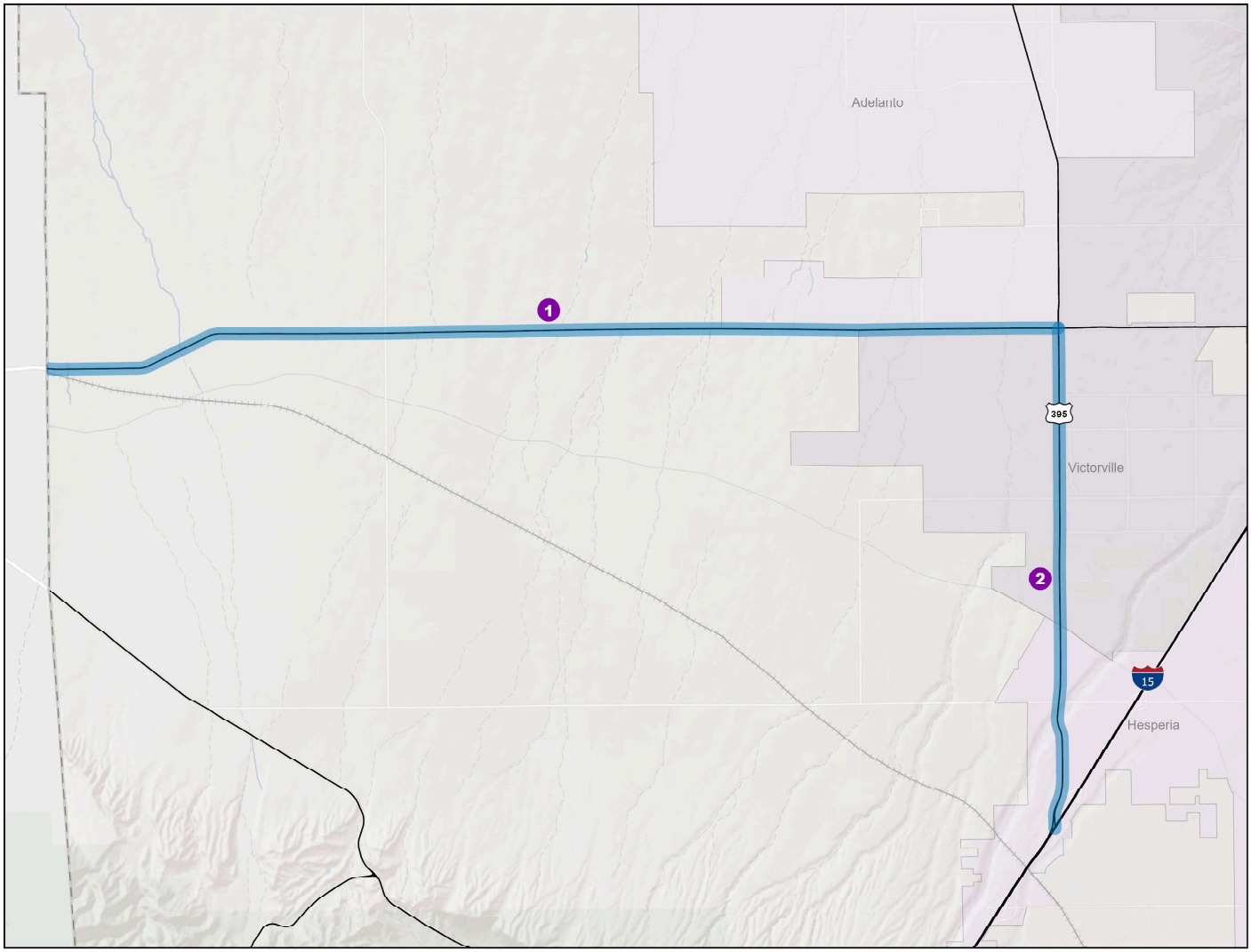
Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$109,473,000	$1,081,459	$5,834,000	$102,557,541

Contract Information

a. Existing Contracts
   i. 25-1003243, Planning and Environmental Services, Amount Budgeted $4,000,000.
   ii. 25-1003299, Planning Oversight, Amount Budgeted $50,000.

b. New Contracts
   i. RFP, Environmental Consultant Contract, Amount Budgeted $1,500,000, Total Estimated Contract Amount $4,250,000.

Project Delivery
Freeway Projects
High Desert Subarea



Master Schedule

Fiscal Year

Project/Phases	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2031/32
1 SR-18 Median Widening and Reprofiling										
2 US 395 Widening Phase 2										

Project Delivery
Freeway Projects
High Desert Subarea

1 Project SR 18 Median Widening and Reprofiling (0859)

Description

Widen SR 18 to provide a striped median and left-turn or right-turn lanes at intersections from 3.4 miles west of the Los Angeles County Line to US 395 in the cities of Victorville and Adelanto to improve the east-west multi-modal mobility, safety, and operations along the SR 18 Corridor. Current Phase: Environmental.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$232,000,000	$3,052,384	$4,920,000	$224,027,616

Contract Information

a. Existing Contracts
   i. 25-1003240, Preliminary Design and Environmental Services, Amount Budgeted $4,800,000.

2 Project US 395 Widening Phase 2 (0844)

Description

Widen US 395 to four lanes and improve intersections from 0.4 miles north of I-15 Junction to SR 18 (SR 18/Palmdale Road) in the cities of Hesperia and Victorville to accommodate existing and future traffic. Current Phase: Construction.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$95,441,667	$32,283,235	$48,080,408	$15,078,023

Contract Information

a. Existing Contracts
   i. 22-1002775, Design Services, Amount Budgeted $150,000.
   ii. 23-1002844, Right-of-Way, Amount Budgeted $662,000.
   iii. 24-1003120, Construction Management, Amount Budgeted $4,549,200.
   iv. 25-1003266, Construction Capital, Amount Budgeted $27,205,685.
   v. 25-1003267, Utility Agreement, Amount Budgeted $1,881,534.
   vi. 25-1003274, Utility Agreement, Amount Budgeted $2,270,000.
   vii. 25-1003296, Utility Agreement, Amount Budgeted $125,000.
   viii. 25-1003301, Utility Agreement, Amount Budgeted $7,791,990.

Task 0821 Express Lanes Project Development

Purpose

Management of Express Lanes Project Development for Express Lanes implementation.

Accomplishments

New express lanes facilities are currently under development and construction which requires ongoing coordination to ensure future express lanes facilities and extensions seamlessly integrate into existing express lanes operations. Express Lanes Project Development activities include toll collection system final design and civil design coordination for Interstate 15 (I-15) Corridor Contract 1 and Interstate 10 (I-10) Corridor Contract 2 (completed in Fiscal Year 2025/2026). Toll collection system implementation is planned to begin in early 2027 in coordination with construction of I-15 Corridor Contract 1. Early construction coordination for tolling infrastructure will also begin for I-10 Corridor Contract 2.

Work Elements

Ongoing tasks to manage express lanes project development include:

1. Effective management of express lanes consultant support and staff.
2. Collaborate with Project Delivery team on the design and construction of express lanes facilities and expansions.
3. Collaborate with Planning, Fund Administration, and Finance on funding plans associated with project development activities for future express lanes facilities including development and submittal of grant applications.
4. Coordinate with neighboring counties (Riverside and Los Angeles) on express lanes facilities connections and operations strategies.
5. Plan for future express lanes facilities and expansions.
6. Update business rules and operation procedures to include future express lanes facilities.
7. Manage and implement an express lanes toll collection system for new express lanes facilities.
8. Manage cash advances between Measure I Freeway Fund and future I-15 Express Lanes revenue for costs incurred within Riverside County.

The budget increase is attributed to the commencement of toll system implementation for the I-15 Express Lanes this year.

Product

1. I-15 Corridor Contract 1 Express Lanes Toll Collection System implementation.
2. I-10 Corridor Contract 2 Express Lanes Toll Collection System implementation.

Contract Information – Express Lanes Project Development Program

a. Existing Contracts
   i. 23-1002943, I-15 Express Lanes Riverside County Express Lanes System Modification Services, Amount Budgeted $2,000,000.
   ii. 23-1002944, Express Lanes Support Services, Amount Budgeted $800,000.
   iii. 26-1003359, I-10 and I-15 Corridor Traffic and Revenue Services, Amount Budgeted $100,000.
   iv. 17-1001617, Express Lanes Toll Service Provider I-15 Contract 1 Implementation and I-10 Contract 2 Design and Implementation, Amount Budgeted $1,900,000.
   v. 23-1002995, I-15 Express Lanes Public Outreach Services, Amount Budgeted $50,000.

Manager

Philip Chu, Deputy Director of Express Lanes

Task 0821 Express Lanes Project Development

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	174,368	544	17,230	110,495
Fringe Allocation-General	155,092	387	10,818	54,552
Professional Services	-	-	600,289	100,000
Consulting Services	-	250,855	1,549,711	4,730,000
Maintenance-Toll Services Systems	132,444	(132,444)	-	-
Construction Support	111,325	-	-	-
Dues/Memberships	-	-	1,000	1,000
Training/Registration	72	650	1,000	1,000
Postage	26	-	500	500
Travel Expense - Employee	157	542	1,000	1,000
Travel Expense-Mileage-Employee	223	130	1,000	1,000
Advertising	308	-	500	500
Public Information Activities	-	-	-	50,000
Printing - Internal	-	-	500	500
Other Service Charges	368	-	500,000	-
Office Expense	20,050	3,700	1,000	1,000
Meeting Expense	871	348	100,000	-
Total Expenditures	595,303	124,711	2,784,548	5,051,547
Funding Sources				
MSI Valley Fund-Freeway Projects				5,051,547
Total Funding Sources				5,051,547

Task 0830 Interchange Projects

Purpose

The Interchange Projects Program develops and constructs freeway interchange improvements that mitigate existing traffic congestion, accommodate future traffic, and enhance safety. The improvements range from ramp widening to complete interchange replacement.

Accomplishments

The State Route (SR) 210 at Base Line interchange project and SR 60 at Central Avenue interchange project have completed construction and are currently in the Establish Existing Planting (EEP) phase. Construction is complete on the Interstate 10 (I-10) Alabama Street interchange project and it entered the EEP phase in the summer of 2024. Construction is anticipated to be completed in the spring of 2027 on the first phase of the I-10 Cedar Avenue interchange. A construction contract for the Interstate 215 (I-215) University Parkway interchange was awarded in July 2024 and construction began in November 2024 with the schedule showing April 2026 completion. Construction began on the SR 210 Waterman Avenue interchange in December 2024 and substantially completed in November 2025, the project is currently in the Plant Establishment phase. Design and right-of-way work has been completed on the I-10 Mount Vernon Avenue interchange project with a construction contract awarded in January 2026. Project development coordination with the City of Yucaipa continues on the I-10 Wildwood Canyon Road interchange. The I-10 Monte Vista Avenue, I-10 Euclid Avenue, and I-10 Vineyard Avenue interchanges were improved as part of the I-10 Corridor Contract 1 Project.

The budgetary changes for Fiscal Year 2026/2027 include a reduction in funding for the SR 210 Baseline, SR 210 Waterman Avenue, and I-215 University Parkway interchange projects as they near completion. The budget reflects the ongoing expenditures for the I-10 Mt. Vernon and I-10 Cedar interchange projects. In addition, the budget includes environmental development work on the I-215 Palm and SR 210 Del Rosa Avenue interchange projects.

Contract Information – Interchange Projects Program*

a. Existing Contracts
   i. 20-1002377, Preliminary Design and Environmental Services, Amount Budgeted $11,000.*
   ii. 20-1002357, Program Management Services, Amount Budgeted $165,000.*
   iii. 23-1002995, Public Outreach Services, Amount Budgeted $13,000.*
   iv. 21-1002555, Legal Services, Amount Budgeted $420,000.*
   v. 22-1002768, Disadvantaged Business Enterprise Services, Amount Budgeted $3,550.*
   vi. 22-1002769, Labor Compliance Services, Amount Budgeted $20,000.*
   vii. 21-1002472, Third Party Administration, Amount Budgeted $2,000.*
   viii. 23-1002832, Labor Compliance Services, Amount Budgeted $2,000.*

b. New Contracts
   i. 26-1003376, Program Management, Amount Budgeted $55,000, Total Estimated Contract Amount pending.*
   ii. 26-1003431, On-Call Environmental Services, Amount Budgeted $34,000, Total Estimated Contract Amount $5,000,000.*

* Contracts that are utilized on multiple sub-tasks within the Program.

Local Funding Source Detail

The local funding source detail is specific to the individual sub-tasks and is included in the sub-tasks narratives.

Task 0830 Interchange Projects

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Professional Services	724,122	459,435	3,349,800	4,582,550
Consulting Services	4,320,932	2,842,713	3,947,000	2,640,000
Program Management Fees	423,447	222,348	301,638	320,000
Legal Fees	453,231	488,779	566,000	477,000
Construction Capital	27,905,264	22,964,515	161,294,571	55,369,534
Construction Support	29,019	1,379,892	1,087,806	66,000
Utilities Capital	1,889,605	(831,077)	2,066,900	2,436,501
Right-of-Way Capital	886,834	1,032,518	4,080,100	1,655,000
Postage	108	27	5,000	5,000
Advertising	946	246	10,550	10,000
Public Information Activities	61,655	153,905	286,000	238,000
Contributions/Subsidies	(11,400)	553,469	163,894	-
Total Expenditures	36,683,762	29,266,768	177,159,259	67,799,585
Funding Sources				
Public Utilities Commission				2,180,000
MSI Valley Fund-Fwy Interchange				11,470,571
Local Projects Fund				10,190,140
Valley Fwy Interchange Bond Fund				43,958,874
Total Funding Sources				67,799,585

Project Delivery Program
Interchange Projects

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VALLEY SUBAREA

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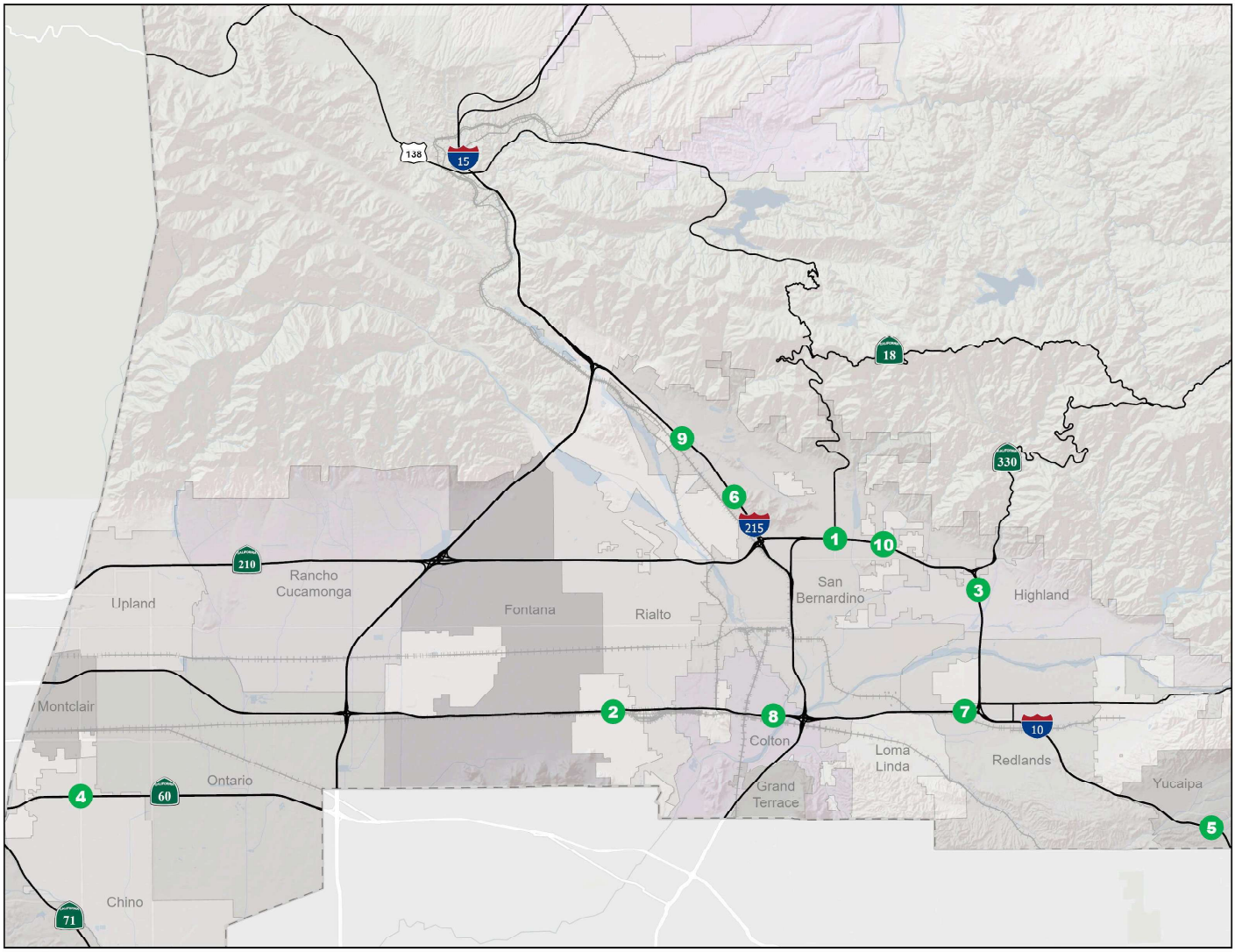
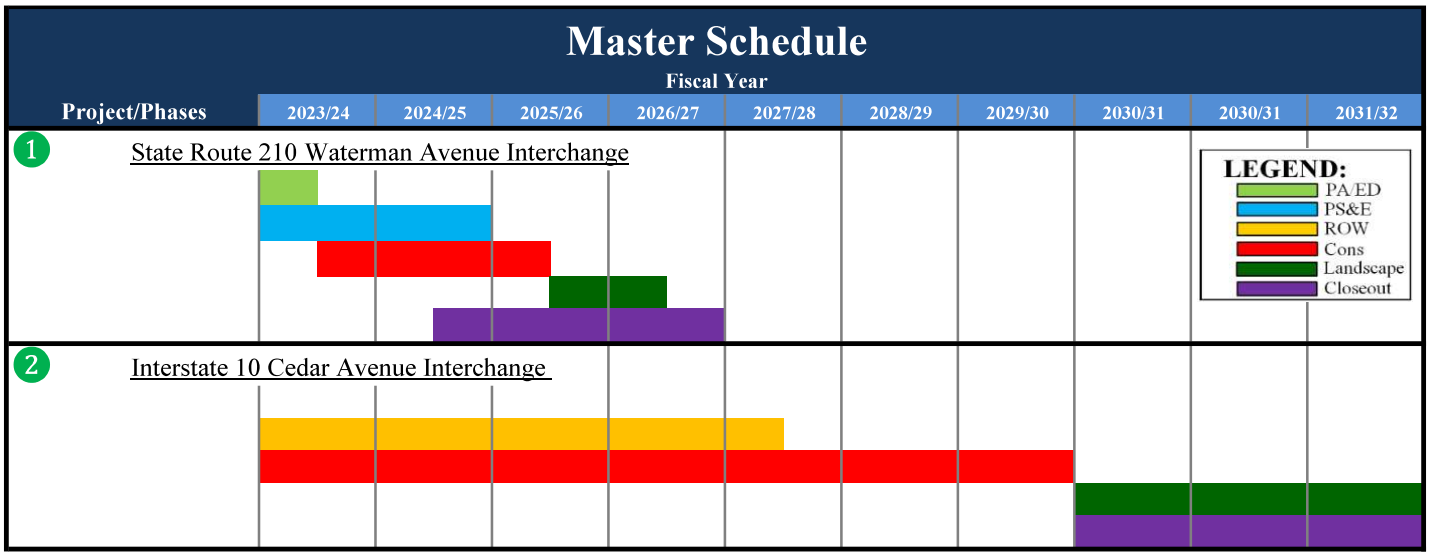
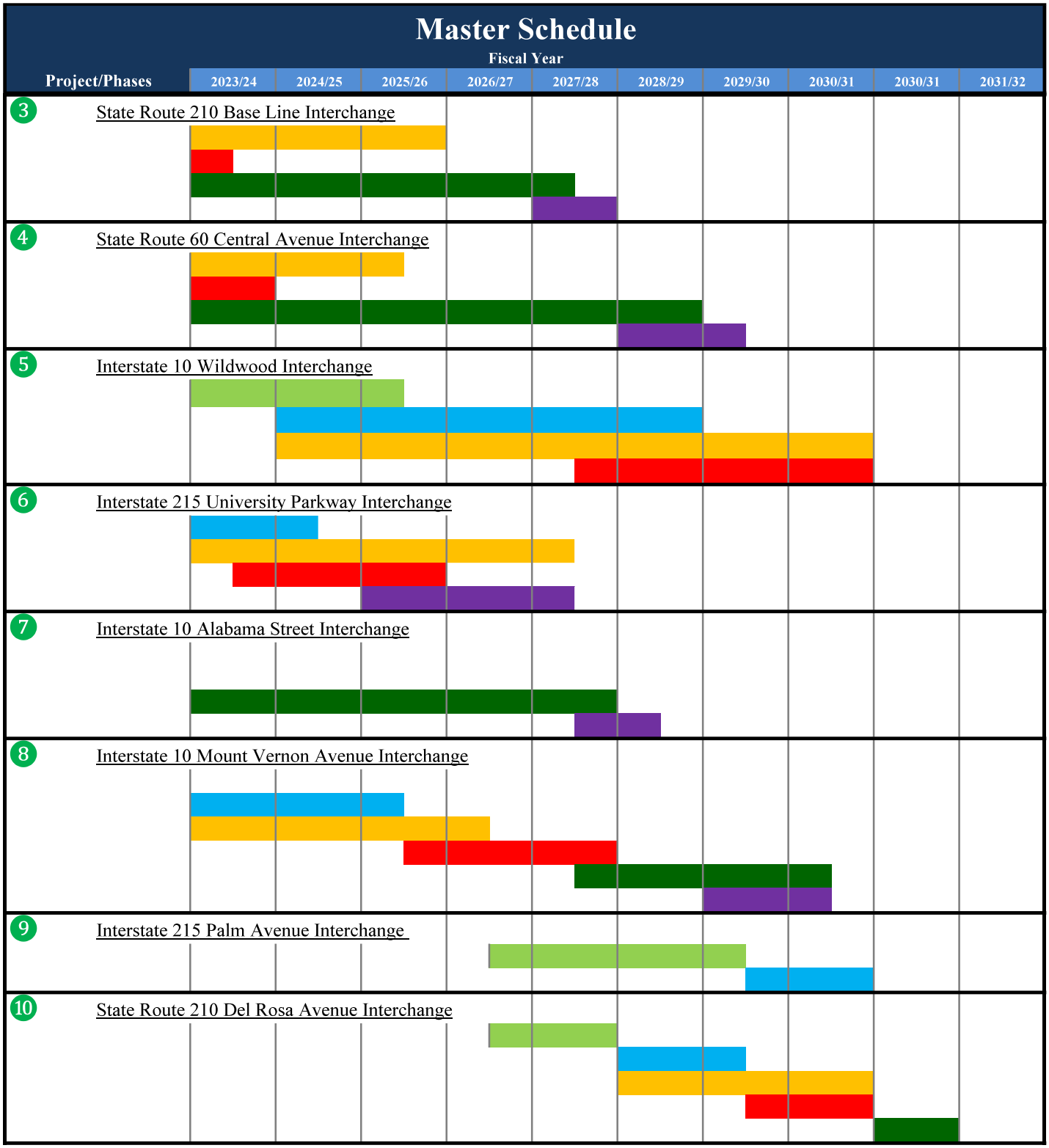
Project Delivery
Interchange Projects
Valley Subarea





Project Delivery
Interchange Projects
Valley Subarea



Project Delivery
Interchange Projects
Valley Subarea

1 Project State Route 210 Waterman Avenue Interchange (0814)

Description

Reconstruct westbound on ramp and ramp intersections as part of improvements to the existing interchange to relieve existing congestion and accommodate future traffic. Current Phase: Landscape and Close-out.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$9,810,000	$8,601,270	$810,576	$398,154

Contract Information

a. Existing Contracts
   i. 24-1003027, Construction Contract, Amount Budgeted $778,576.
   ii. 22-1002705, Construction Management Services, Amount Budgeted $30,000.

Local Funding Source Detail
   i. City of San Bernardino - $149,161.

2 Project Interstate 10 Cedar Avenue Interchange (0897)

Description

Reconstruct interchange to relieve existing congestion and accommodate future traffic demands. Current Phase: Right-of-Way, Construction, and Landscape.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$132,812,000	$77,284,615	$27,744,998	$27,782,387

***An additional $7.75 million is not going through SBCTA books and is not included in Costs to Date.**

Contract Information

a. Existing Contracts
   i. 20-1002342, Construction Management Services, Amount Budgeted $2,600,000.
   ii. 22-1002784, Construction Capital, Amount Budgeted $22,924,998.
   iii. 22-1002804, Railroad Right-of-Way Capital and Construction Support Services, Amount Budgeted $180,000.
   iv. 24-1003121, Construction Legal Support Services, Amount Budgeted $57,000.
   v. 21-1002501, Utility Agreement, Amount Budgeted $150,000.
   vi. 21-1002512, Utility Agreement, Amount Budgeted $500,000.
   vii. 22-1002728, Utility Agreement, Amount Budgeted $250,000.
   viii. 22-1002759, Utility Agreement, Amount Budgeted $380,000.

Local Funding Source Detail
   i. San Bernardino County - $7,185,499.

Project Delivery
Interchange Projects
Valley Subarea

3 **Project** **State Route 210 Base Line Interchange (0803)**

Description

Improve the interchange to relieve existing congestion and accommodate future traffic demands. Current Phase: Landscape.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$30,231,389	$29,434,427	$214,000	$582,962

Contract Information

a. Existing Contracts
   i. 22-1002663, Construction Management Services EEP, Amount Budgeted $60,000.
   ii. 23-1002917, EEP, Amount Budgeted $100,000.

Local Funding Source Detail
   i. City of Highland - $89,666.

4 **Project** **State Route 60 Central Avenue Interchange (0893)**

Description

Reconstruct the interchange and widen SR 60 Central Avenue Bridge in the City of Chino to relieve existing congestion and accommodate future traffic demands. Current Phase: Landscape.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$37,737,414	$35,582,799	$253,510	$1,901,105

Contract Information

a. Existing Contracts
   i. 24-1003176, EEP, Amount Budgeted $180,000.
   ii. 22-1002707, Construction Management Services EEP, Amount Budgeted $52,960.

Local Funding Source Detail
   i. City of Chino - $151,140.

5 **Project** **Interstate 10 Wildwood Interchange (0808)**

Description

This project is led by the City of Yucaipa and entails construction of a new interchange in phases to relieve existing congestion and accommodate future traffic. Current Phase: Environmental.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$115,281,000	$1,605,301	$20,000	$8,335,699

***An additional $105.3 million is not going through SBCTA books and is not included in Cost to Date. The Project is part of the interchange phasing program with a maximum MSI contribution of $5 million with the required DIF match.**

6 Project Interstate 215 University Parkway Interchange (0853)

Description

Reconstruct the existing interchange with a Diverging Diamond Interchange configuration to improve local traffic operations and freeway access for the City of San Bernardino. Current Phase: Right-of-Way, Landscape, and Close-out.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$25,817,000	$23,093,936	$320,000	$2,403,064

Contract Information

a. Existing Contracts
   i. 22-1002705, Construction Management Services, Amount Budgeted $30,000.
   ii. 23-1002955, Construction Contract, Amount Budgeted $250,000.

Local Funding Source Detail
   i. City of San Bernardino - $70,270.

7 Project Interstate 10 Alabama Street Interchange (0895)

Description

Reconstruct the existing interchange to relieve existing congestion and accommodate future traffic in the City of Redlands. Current Phase: Landscape.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$13,566,923	$13,134,718	$74,000	$358,205

Contract Information

a. Existing Contract
   i. 22-1002707, CTO 9, EEP Construction Management Services, Amount Budgeted $20,000.
   ii. 24-1003059, EEP Capital, Amount Budgeted $50,000.

Local Funding Source Detail
   i. City of Redlands - $38,360.

Project Delivery
Interchange Projects
Valley Subarea

8 **Project** **Interstate 10 Mount Vernon Avenue Interchange (0898)**

Description

Reconstruct the bridge and improve local intersection to relieve existing congestion and to meet future traffic demands in the City of Colton. Current Phase: Right-of-Way and Construction.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$89,233,000	$25,640,996	$ 36,662,501	$26,929,503

Contract Information

a. Existing Contracts
   i. 18-1001869, Preliminary Design, Environmental Services, and Final Design Services, Amount Budgeted $175,000.
   ii. 23-1002845, Construction Management Services, Amount Budgeted $2,750,000.
   iii. 24-1003149, Utility Agreement, Amount Budgeted $540,000.
   iv. 24-1003148, Utility Agreement, Amount Budgeted $9,500.
   v. 24-1003150, Utility Agreement, Amount Budgeted $500,000.
   vi. 24-1003154, Utility Agreement, Amount Budgeted $42,800.
   vii. 24-1003141, Construction Capital, Amount Budgeted $30,000,000.

Local Funding Source Detail
   i. City of Colton - $1,852,244.

9 **Project** **Interstate 215 Palm Avenue Interchange (0865)**

Description

The project will reconstruct the existing interchange at Interstate 215 and Palm Avenue to address existing traffic congestion and to improve freeway access for the area. The Total Estimated Cost is only for environmental and final design costs. Current Phase: Environmental.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$7,300,000	$0	$1,050,000	$6,250,000

Contract Information

a. New Contracts
   i. RFP, Environmental and Engineering Services, Amount Budgeted $1,000,000, Total Estimated Contract Amount $2,800,000.

Local Funding Source Detail
   i. City of San Bernardino - $407,000.

Project Delivery
Interchange Projects
Valley Subarea

⑩ **Project** **State Route 210 Del Rosa Avenue Interchange (0864)**

Description

The project will reconstruct the existing interchange at State Route 210 and Del Rosa Avenue to address existing traffic congestion and to improve freeway access for the area. Current Phase: Environmental.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$40,360,000	$0	$650,000	$39,710,000

Contract Information

a. New Contracts
   i. RFP, Environmental and Engineering Services, Amount Budgeted $600,000, Total Estimated Contract Amount $1,900,000.

Local Funding Source Detail
   i. City of San Bernardino - $246,800.

Task 0840 Grade Separation Projects

Purpose

The Grade Separation Projects Program includes the development and construction of railroad grade separation projects that improve mobility, reduce traffic congestion, and improve safety. Safety benefits include both eliminating the risk associated with vehicles crossing the railroad tracks and improved response time for emergency responders.

Accomplishments

Measure I revenue supplemented by Trade Corridor Improvement Funds (TCIF) provided an opportunity to deliver several much-needed grade separation projects. The Hunts Lane, Palm Avenue, North Milliken Avenue, Lenwood Road, Glen Helen Parkway Phase 1 and 2, South Milliken Avenue, Vineyard Avenue, Laurel Avenue, and Monte Vista grade separations are completed.

There are currently no Grade Separation projects budgeted. This task is presented for consistency and potential future projects.

Manager

Kristi Harris, Director of Project Delivery and Express Lanes

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Professional Services	6,712	20,609	-	-
Program Management Fees	1,622	15,489	24,000	-
Legal Fees	249,086	399,018	163,000	-
Construction Capital	-	-	3,311,000	-
Postage	-	-	30,000	-
Total Expenditures	257,420	435,116	3,528,000	-
Funding Sources				
MSI Valley Fund-Grade Separations				-
Local Projects Fund				-
Total Funding Sources				-

Task 0860 Arterial Projects

Purpose

Enhance circulation, safety, and flow of traffic on arterial streets.

Accomplishments

Construction of all four tiers of the Valley Signal Coordination Program has been completed and re-timing of many of the corridors has been completed. While the operation and maintenance of the systems have been turned over to the local agencies, SBCTA continues to provide on-call specialized traffic signal coordination services through a consultant contract to assist the local agencies in operating and maintaining the systems. Phase 2 of the Metrolink Active Transportation Program (ATP) Improvements Project was completed in March 2025. Construction of the Mount Vernon Viaduct was completed for beneficial use in August 2025. SBCTA partnered with San Bernardino County on a Trade Corridor Enhancement Program (TCEP) grant application for the Baker Boulevard bridge replacement and a zero emission truck charging station in the community of Baker, which was awarded in June 2025. SBCTA will be responsible for coordinating with the vendor on the installation of the truck charging station. SBCTA awarded a consultant contract to begin the environmental phase of the SR 62 Widening from Sage Avenue to Airway Avenue project in the Town of Yucca Valley in August 2025.

Budgetary changes are largely due to the completion of the construction of the Mount Vernon Viaduct.

Contract Information – Arterial Projects Program*

a. Existing Contracts
   i. 20-1002357, Program Management Services, Amount Budgeted $49,000.*
   ii. 21-1002555, Legal Services, Amount Budgeted $18,000.*

b. New Contracts
   i. 26-1003376, Program Management, Amount Budgeted $16,000, Total Estimated Contract Amount pending.*

* Contracts that are utilized on multiple sub-tasks within the Program.

Local Funding Source Detail

The local funding source detail is specific to the individual sub-tasks and is included in the sub-tasks narratives.

Manager

Kristi Harris, Director of Project Delivery and Express Lanes

Task 0860 Arterial Projects

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	417	3,531	4,158	-
Fringe Allocation-General	371	2,515	2,611	-
Professional Services	630,453	503,833	1,561,000	902,250
Consulting Services	32,755	-	2,220,038	-
Program Management Fees	332,735	446,172	230,000	115,000
Legal Fees	124,714	70,328	70,437	18,000
Construction Capital	58,389,937	48,664,197	16,902,604	10,200,000
Construction Support	119,815	856,129	108,000	-
Utilities Capital	(188,383)	1,029,912	130,000	-
Right-of-Way Capital	3,268,503	(44,799)	1,719,981	1,221,279
Postage	9	-	-	-
Advertising	246	-	-	-
Public Information Activities	114,798	118,763	125,000	-
In-kind Contribution	2,500,000	5,000,000	-	-
Commercial Paper Interest	47,282	34,517	-	-
Meeting Expense	106	-	-	-
Total Expenditures	65,373,758	56,685,099	23,073,829	12,456,529

Funding Sources	
Highway Bridge Program	2,845,259
Trade Corridor Enhancement Program	8,000,000
MSI Valley Fund-Arterials	12,168
MSI Valley Fund-Traffic Management System	265,000
MSI North Desert Fund-Major Local Hwy	50,000
MSI Morongo Basin Fund-Traffic Management System	600,000
Local Projects Fund	684,102
Total Funding Sources	12,456,529

Project Delivery Program
Arterial Projects

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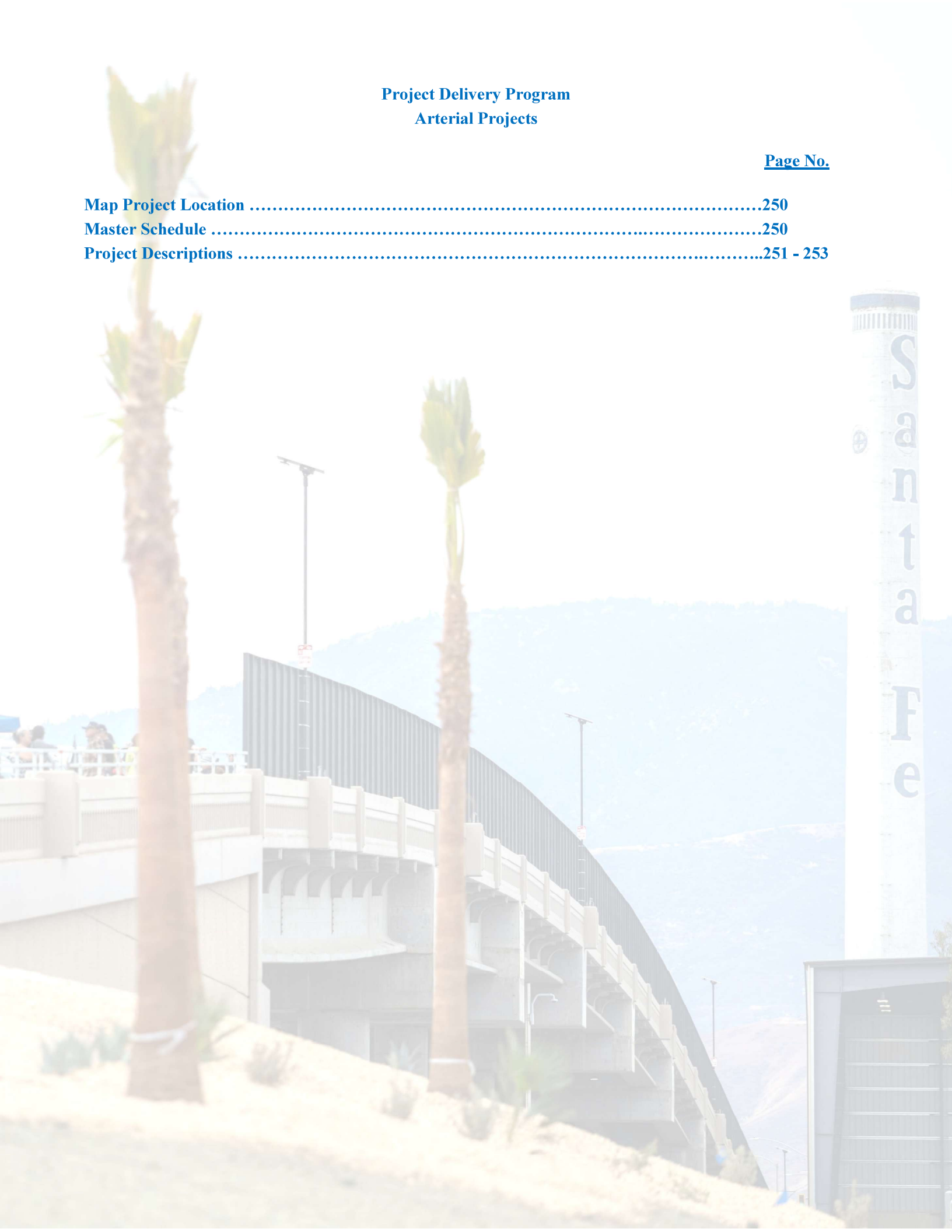
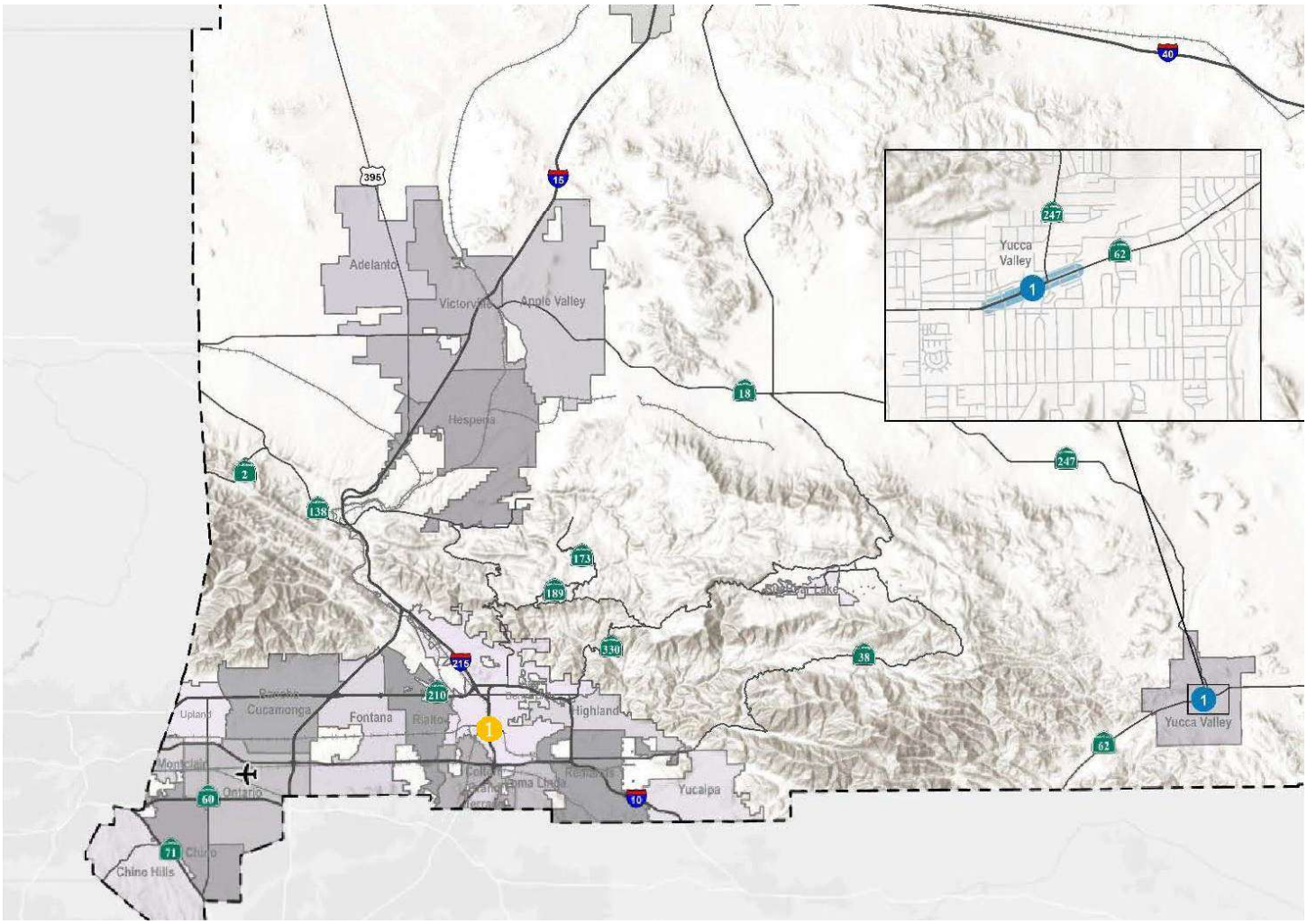


Project Delivery
Arterial Projects



Master Schedule

Fiscal Year

Project/Phases	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
1 Mount Vernon Avenue Viaduct										
1 State Route 62 Widening from Sage Avenue to Airway Avenue										

LEGEND:
- PA/ED
- PS&E
- ROW
- Cons
- Landscape
- Closeout

❶ Project Mount Vernon Avenue Viaduct (0827)

Description

Replace bridge on Mount Vernon Avenue Viaduct over the Burlington Northern Santa Fe Railroad (BNSF) Railway tracks and Intermodal Yard in the City of San Bernardino. Current Phase: Close-out.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$237,950,000	$226,679,434	$3,439,279	$7,831,287

Contract Information

a. Existing Contracts
   i. 18-1001966, Design-Build Services, Amount Budgeted $2,000,000.
   ii. 23-1002971, Construction Management Services, Amount Budgeted $200,000.

Local Funding Source Detail
   i. BNSF - $576,020.
   ii. City of San Bernardino - $5,832.

② Project Valley Smart Signal Coordination (0701)

Description

Improve the flow of traffic on the San Bernardino Valley arterial streets by coordinating traffic signals. Current Phase: On-call support services and On-going Smart County initiatives.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$21,434,871	$16,252,010	$295,000	$4,887,861

***Total Estimated Cost includes the incorporation of a five-year monitoring and mitigation plan approved at the January 2017 Board meeting.**

Contract Information

a. Existing Contracts
   i. 22-1002761, San Bernardino Valley Coordinated Traffic Signal System (SBVCTSS) On-Call Support CONFIRE CAD-to-CAD Assessment, and Remote Connectivity Analysis, Amount Budgeted $280,000.

Note: The project consists of 1,200 locations throughout the San Bernardino Valley. This project is not location-specific and covers various jurisdictions. Not included on a map or master schedule.

Local Funding Source Detail
   i. San Bernardino County - $30,000.

③ **Project** **Metrolink ATP Improvements Phase 2 (0810)**

Description

Construct pedestrian and bicycle accessibility improvements to improve access to various Metrolink stations. Current Phase: Close-out.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$10,236,723	$10,214,473	$22,250	$0

Contract Information

a. Existing Contracts
   i. 20-1002388, Professional Services, Amount Budgeted $22,250.

Note: This project is not location specific and covers various jurisdictions. Not included on a map or master schedule.

Local Funding Source Detail
   i. City of Montclair - $13,500.
   ii. City of Upland - $8,750.

④ **Project** **North First Avenue Bridges over Mojave River & Overflow (0813)**

Description

This project, located in the City of Barstow, will replace existing bridges on North First Avenue over the Mojave River and its Overflow. Sub-task budget to provide project management for the City. Current Phase: Design.*

Total Estimated Cost	Costs to Date*	Proposed Budget	Future Costs
$89,895,000	$0	$50,000	$87,245,000

***The city is currently leading the Design phase, and their expenses are not going through SBCTA books and are not included in Costs to Date.**

Note: Currently, there is not a cooperative agreement with the City of Barstow. The subtask budget is for potential requests from the city for on-call management support similar to that provided for North First Avenue over BNSF. This subtask is not included on a map or master schedule.

⑤ **Project** **Zero Emission Truck Charging Station in Baker (0861)**

Description

The project includes the installation of six Gen-3 1.25MW Chargers and two Gen-2 1.2MW Chargers, all containing eight MCS dispensers and 10 CSS dispensers capable of charging 32,321 trucks per year. Amenities at the charging station will include bathrooms and security features. Current Phase: Construction.

Total Estimated Cost*	Costs To Date	Proposed Budget	Future Costs
$15,061,150	$2,000,000	$8,000,000	$500,000

***Total Estimated Cost reflects WattEV's match portion of $4.5 million.**

Contract Information

a. Existing Contract
   i. 26-1003380, Zero Emission Truck Charging Station in Baker, Amount Budgeted $8,000,000, Total Estimated Contract Amount $10,542,805.

Note: The project consists of an installation of the WattEV zero emission truck charging station in Baker with WattEV operating and maintaining the facility for five years. Not included on a map or master schedule.

1 **Project** **State Route 62 Widening from Sage Avenue to Airway Avenue (0860)**

Description

Add one channelization lane in each direction on SR 62 from Sage Avenue to Airway Avenue, in the Town of Yucca Valley, to improve operational efficiency and address congestion. Current Phase: Environmental.

Total Estimated Cost	Costs to Date	Proposed Budget	Future Costs
$41,700,000	$28,302	$650,000	$41,021,698

Contracts Information

a. Existing Contracts
   i. 25-1002357, Preliminary Design and Environmental Services, Amount Budgeted $600,000.

Local Funding Source Detail
   i. Town of Yucca Valley $50,000.

Task 0870 Active Transportation Program Projects

Purpose

The Active Transportation Program Projects Program is intended to increase the use of active modes of transportation by achieving the following goals: Increase the proportion of trips accomplished by biking and walking; Increase safety and mobility for non-motorized users; Advance active transportation efforts to achieve Greenhouse Gas reduction goals; Enhance public health; Ensure disadvantaged communities fully share in the benefits of the program; and Provide a broad spectrum of projects to benefit many types of active transportation users.

Accomplishments

Orange Street has a high number of bicycle users and has several bicycle/pedestrian accidents including one pedestrian fatality. The Highland/Redlands Regional Gap Connector Project proposes to close a gap along Orange Street connecting bicycle lanes in the cities of Redlands and Highland by constructing a separate bicycle lane along Orange Street, including two wood truss bridges over Plunge Creek and an un-named creek. Providing a separate bicycle lane will enhance safety for motorized and non-motorized vehicles and pedestrians. The project would achieve the accomplishment of constructing bicycle lanes along Orange Street from Domestic Avenue to Greenspot Road, a length of approximately 1.6 miles, connecting existing bicycle lanes in the cities of Redlands and Highland. It is anticipated that the project will be ready to list in June 2026 with construction beginning in late 2026.

Manager

Kristi Harris, Director of Project Delivery and Express Lanes

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Professional Services	-	-	9,000,000	90,000
Construction Capital	-	-	-	7,110,000
Total Expenditures	-	-	9,000,000	7,200,000
Funding Sources				
Federal One-time Awards				2,700,000
SCAQMD/Mobile Source Review Committee				2,400,000
MSI Valley Fund-Arterials				1,400,000
Local Projects Fund				700,000
Total Funding Sources				7,200,000

NOTE: New Task created in Fiscal Year 2025/2026 budget. It does not include prior year history.

Project Delivery Program
Active Transportation Projects

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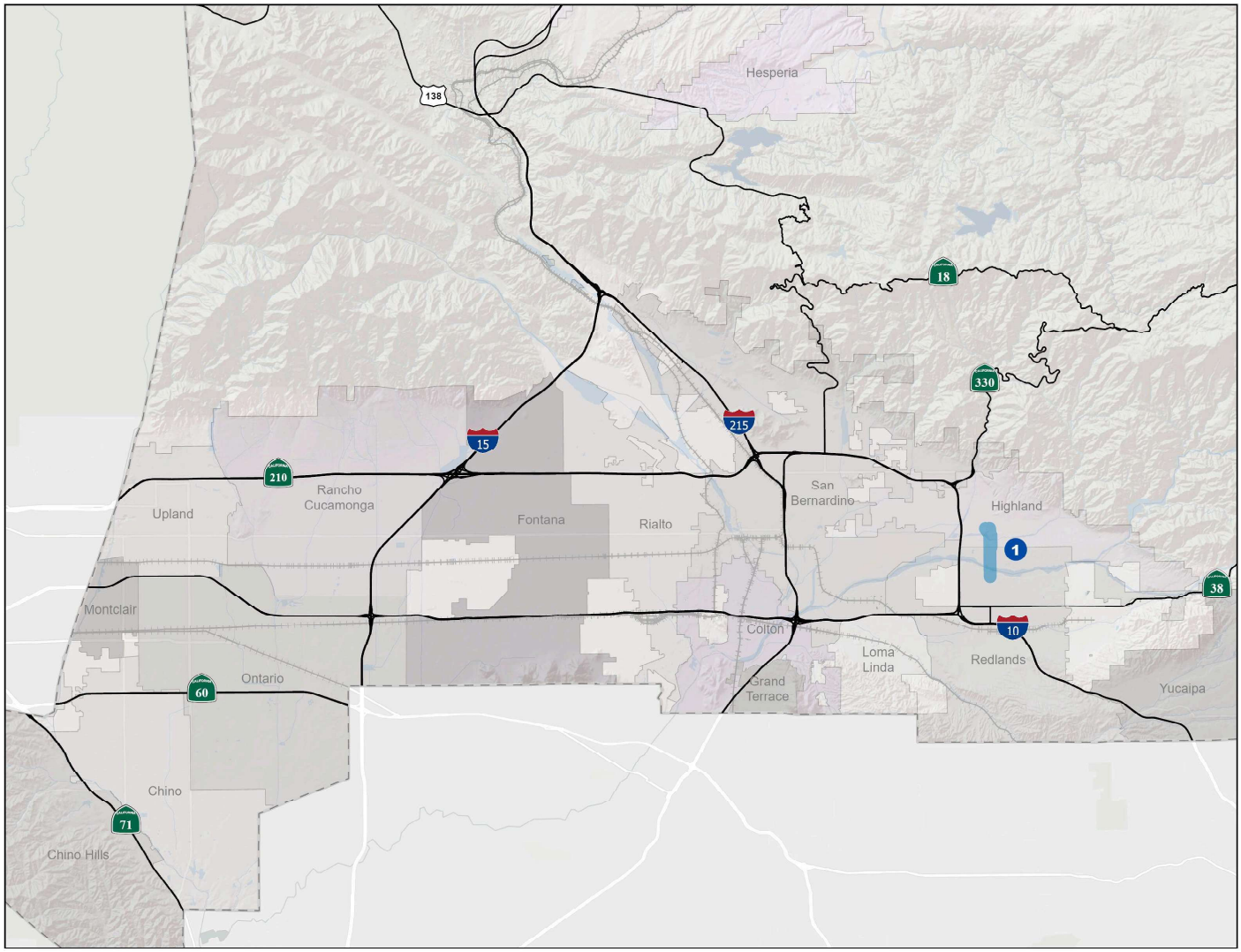
Project Delivery
Active Transportation Program Projects
Valley Subarea



Master Schedule

Fiscal Year

Project/Phases	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
1 Highland/Redlands Regional Gap Connector										

LEGEND:
- PA/ED
- PS&E
- ROW
- Cons
- Landscape
- Closeout

Project Delivery
Active Transportation Program Projects
Valley Subarea

❶ Project Highland/Redlands Regional Gap Connector (8001)

Description

The San Bernardino County Transportation Authority (SBCTA) and the cities of Highland and Redlands jointly plan to improve the non-motorized transportation network by constructing regional bikeways and walkways. The project will be a regional gap connection project, connecting non-motorized facilities in the City of Redlands to the City of Highland. Bicycle and pedestrian improvement will be constructed along 1.65 continuous miles of streets and easements in the cities of Highland and Redlands from Domestic Avenue (Southern California Easement) to Greenspot Road. Work will include pavement widening, curb and gutter, curb access ramps, sidewalks, pavement repairs including slurry seal, Class I, II, and III bikeways/pedestrian paths, bicycle/pedestrian bridges, bike racks, bollards, bike signals, in-road bicycle detection, pedestrian heads, sharrows (shared lane markings), enhanced crosswalks, warning beacons, roadway and bikeway signage, lighting, and speed feedback signs. SBCTA, in cooperation with the cities of Highland and Redlands, will lead the environmental mitigation effort and be responsible for the advertising, award, and administration of the contracts for the construction phase of the project. Current Phase: Construction.

Total Estimated Cost*	Costs to Date	Proposed Budget	Future Costs
$9,000,000	$300,000	$7,200,000	$1,500,000

***Construction phase costs only.**

Contract Information

a. Existing Contracts
   i. 25-1003335, Construction Management, Amount Budgeted $700,000.

b. New Contracts
   i. IFB, Construction Capital, Amount Budgeted $5,500,000, Total Estimated Contract Amount $6,000,000.

Local Funding Source Detail
   i. City of Highland - $340,000.
   ii. City of Redlands - $360,000.

SBCTA Active Transportation Projects: SBCTA and project partners gathered to highlight Active Transportation Projects, promoting safer and more accessible walking and biking options.

FUND ADMINISTRATION

Fund Administration Program Budget

Description

The Fund Administration Program contains tasks that are most central to SBCTA's responsibilities for administering Federal and State funds and Measure I revenue. Maximizing transportation funding to San Bernardino County; determining how best to use the many Federal, State, and local funding types to improve local and regional transportation systems within the county; and fulfilling the procedural and eligibility requirements associated with various funds are core functions under this program. Tasks within the program relate directly to the allocation, programming, and administration of funds for the implementation of various transportation projects. These tasks support the policy considerations that lead to project prioritization and distribution of funds under the discretion of the SBCTA Board.

Fund Administration tasks include administering the Measure I Transportation and Use Tax and Measure I allocations per the Measure I Ordinance and Expenditure Plan and the Measure I Strategic Plan; nominating and programming projects that receive Federal and State highway and transit funds in required Federal and State transportation improvement programs; timely allocation of various fund types to meet project financial needs at the time of project delivery; monitoring timely expenditure of funds per Federal and State requirements; strategic planning of fund allocations to ensure that SBCTA maximizes opportunities to bring additional Federal and State funds to meet project commitments as established in the Measure I Expenditure Plan; and implementation and updating of SBCTA's 10-Year Delivery Plan. Note that Fund Administration is also responsible for administering the Local Transportation Fund (LTF), the State Transit Assistance Fund (STA), Low Carbon Transit Operations Program (LCTOP), Senate Bill (SB) 1, SB 125, State of Good Repair (SGR), and Federal Transit Administration (FTA) fund revenues for local transit operators and Metrolink. Any pass-through funds for these sources are budgeted in the Transit Program.

Tasks in this program include pass-through of an estimated $72,069,100 in Measure I Funds for road priorities determined by local jurisdictions on their local streets, reimbursement of an estimated $25,000,000 in Measure I Funds for locally delivered projects in the Valley Major Street and Interchange Programs, and $46,632,260 in Measure I Funds for projects in the Mountain/Desert Major Local Highway Program.

Objectives

1. Manage the allocations of SBCTA public funds such as Measure I and Federal and State funds per approved 10-Year Delivery Plan and Board allocations to meet project delivery needs.
2. Develop and implement funding strategies that result in SBCTA using all Federal and State funds available and receiving additional Federal and State funds in the form of apportionments and new grants.
3. Develop and amend the Federal Transportation Improvement Program (FTIP) for projects within San Bernardino County as required by law.
4. Develop and amend the State Transportation Improvement Program (STIP) as required by the California Transportation Commission (CTC).
5. Manage contracts for on-call air quality consultant and Triennial Performance Audits for Fiscal Years 2023/2024 to 2025/2026.
6. Provide support to local jurisdictions and transit operators in the area of FTIP development, allocation and obligation processes, and fund management strategies that have impact to SBCTA's public funds.
7. Evaluate public fund revenue when revenue assumptions change, and make allocation planning recommendations for consideration in the SBCTA budget.
8. Manage Measure I reimbursement programs:
    a. For the arterial portion of the Measure I Valley Major Street Program, plan annual allocations based on the estimated revenue and the local jurisdictions' equitable fair share percentage from the Nexus Study, review and approve invoice submittals, and document information in SBCTA's arterial program database.
    b. For Measure I Valley Interchange Program, work with project sponsors to discuss proposed project allocations, recommend allocations to the Metro Valley Study Session and the Board, process funding agreements with local jurisdictions, and review and approve invoice submittals for payment.

c. For Measure I Mountain/Desert Major Local Highway and Project Development/Traffic Management Systems Programs, convene Subarea meetings to review and update projects identified in the 10-Year Delivery Plan, discuss proposed project allocations, recommend allocations to the Mountain/Desert Policy Committee and the Board, process funding agreements with local jurisdictions, and review and approve invoice submittals for payment.

d. Develop term loan agreements as appropriate to expedite delivery of Measure I projects in advance of the availability of the required development mitigation fair share percentage identified in the Development Mitigation Nexus Study.

9. Provide timely local pass-through distribution and invoice reimbursement to jurisdictions and transit operators.

10. Prioritize projects and revise funding plans and revenue projections for the 2026 update to the 10-Year Delivery Plan and update the bonding strategy as necessary to implement projects according to the plan.

Performance/Workload Indicators

	2023-2024 Actual	2024-2025 Actual	2025-2026 Revised Budget	2026-2027 Budget
Federal Funds Delivery[1]	157%	151%	131%	122%
FTIP Amendments	19	16	18	19
Programming Changes Processed	96	318	129	338
10-Year Delivery Plan Update	N/A	2/5/2025	N/A	12/2/2026
Measure I Valley Arterial Reimbursements	$3,554,326	$13,992,501	$25,000,000	$25,000,000
Measure I Mtn./Desert Reimbursements	$4,188,306	$7,779,708	$46,404,374	$42,632,260
Local Transportation Fund Pass-through[2]	$122,444,662	$163,813,923	$177,460,004	$197,717,773
State Transit Assistance Fund Pass-through[2]	$15,116,090	$56,738,184	$52,544,966	$33,782,736
Local Agency Reimbursements Processed	34	19	22	25
Funding Agreements Managed	38	41	41	49
Development Share Loan Agreements Managed	6	6	6	3

[1] Lower delivery in fiscal years is intentional when funds have been advanced or are being saved for large projects, like the Interstate 10 Corridor Contract 2 and zero emission bus conversions. Percentage is based on San Bernardino County's target share of Surface Transportation Block Grant (STBG) Program and Congestion Mitigation and Air Quality (CMAQ) Funds.

[2] Pass-throughs specific to Transit are budgeted in the Transit Program Budget.

Fund Administration

Task 0500 Fund Administration

Purpose

Facilitate and oversee the administration and programming of transportation projects through funding provided by a variety of Federal and State revenue sources and Measure I to allow timely delivery of transportation projects and to demonstrate compliance with applicable Federal, State, and local guidelines; fiscal constraint; and air quality conformity requirements. Federal and State revenue sources include Infrastructure Investment and Jobs Act (IIJA) programs, such as Federal Surface Transportation Block Grant Program (STBG), Congestion Mitigation and Air Quality Improvement (CMAQ) Program, and Carbon Reduction Program (CRP); State Transportation Improvement Program (STIP); Local Transportation Funds (LTF) and State Transit Assistance (STA) Funds made available from State Transportation Development Act (TDA); State Active Transportation Program (ATP); State Proposition 1B Bond, Senate Bill 862 (SB862), Senate Bill 125 (SB125), and Senate Bill 1 (SB1) Programs; and various Federal appropriations.

Accomplishments

SBCTA staff has administered and programmed the above funding based on the Board-approved priorities and strategies as communicated through the Measure I Strategic Plan; 10-Year Delivery Plan, which was updated and approved by the Board in February 2025; program apportionments; and project-specific allocations. Through strategic fund management and timely delivery of existing committed funds, SBCTA has maximized and protected Federal and State funding revenues. SBCTA coordinated with Southern California Association of Governments (SCAG) and other transportation commissions in the SCAG region to develop the program guidelines and application for STBG and CMAQ funds. With a Project Prioritization Framework approved by the Board, SBCTA staff assembled and submitted projects for consideration as a part of the SCAG CMAQ/STBG Federal Fiscal Years 2026/2027 - 2027/2028 Call for Projects. SBCTA staff efforts successfully secured $78.4 million of STBG and $68.7 million of CMAQ for projects and programs from the SCAG's regional apportionment of funds. Additionally, SBCTA, as the regional transportation planning agency for San Bernardino County, coordinated the completion and submittal of the second Allocation Package for SB125 funds, which included allocations made by the Board to transit operators in April 2024, and developed funding agreements with the transit operators to be used in administration of the SB125 funds. SB125 funds may be used for a broad range of projects including operations, rail capital projects, bus rapid transit investments, zero-emission transit equipment, and transit facility and network improvement projects.

SBCTA continues to support local agencies and transit operators with information on funding opportunities, transportation program financial forecasts, guidelines, requirements, policies, and schedules. SBCTA serves as a liaison between local agencies and the California Department of Transportation (Caltrans), the California Transportation Commission (CTC), the San Bernardino County Auditor/Controller-Treasurer-Tax Collector, and various other Federal and State agencies to assist local implementation of projects funded by Federal and State sources. As part of the requirement under the TDA, SBCTA is responsible for coordinating the completion of the Triennial Performance Audits. In Fiscal Year 2025/2026, SBCTA staff completed the procurement of an auditing firm to prepare the audits during Fiscal Year 2026/2027. The TDA Triennial Audit will cover Fiscal Years 2023/2024 - 2025/2026. The agencies involved in these audits will include SBCTA, City of Needles Transit Fund, Omnitrans, Victor Valley Transit Authority, Basin Transit, and Mountain Transit.

Work Elements

<u>Manage Federal and State Funds</u>

1. Program and allocate Federal and State funds, leverage funding, and integrate with local and private funds to maximize funding and delivery of high-priority transportation projects, comply with Measure I Strategic Plan Policy, and minimize administrative burdens. Ensure the region's delivery goals are met or exceeded on an annual basis, long-term projects can be adequately funded, and equity is maintained between and within the different Subareas of the County.
2. Coordinate with SBCTA staff, transit operators and local agencies to propose projects to be funded by STBG and CMAQ to SCAG consistent with the 2025 10-Year Delivery Plan and the program guidelines for these fund sources to ensure that San Bernardino County continues to receive its historical share of these fund sources.

Task 0500 Fund Administration

3. Develop program-level annual delivery plans to ensure SBCTA, transit operators, and member agencies deliver projects as planned to maximize funding opportunities and guard against loss. Maintain SBCTA's program/project-level database to support program management activities. Monitor and track obligation and implementation progress of projects funded with Federal and State funds to protect SBCTA's fiscal allocations pursuant to timely use of funds deadlines.
4. Identify eligible candidate projects for various formula and competitive grant programs, and provide support to responsible agencies to submit applications and administer funding requirements for projects if selected. Assist in development of legislative support for candidate projects.
5. Identify and submit candidate projects for inclusion into the Federal Transportation Improvement Program (FTIP) from the SBCTA Development Mitigation Nexus Study and Measure I 2010-2040 Strategic Plan, the 10-Year Delivery Plan, the Regional Transportation Plan/Sustainable Communities Strategy (RTP/SCS), local agencies, transit operators, and Caltrans. Review and assist with candidate project submittals and work with SCAG, Caltrans District 8, and Caltrans Headquarters to ensure that candidate FTIP projects meet eligibility requirements, including fiscal constraint. Prepare, submit, and track FTIP amendments.
6. Manage an on-call air quality consultant to assist SBCTA, transit operators, and local agencies with required emissions reductions calculations for various grant programs.
7. Support projects included into the 2026 STIP as approved by the SBCTA Board and the CTC. Meet and confer with CTC staff and Commissioners to advocate for STIP funding of key projects through the Regional and Interregional Programs as appropriate.

Coordinate Transit Operator Allocations

1. Allocate LTF to transit operators and local agencies for public transportation and bicycle and pedestrian projects and STA to transit operators for capital projects and eligible operating costs in accordance with the TDA statutes and the California Code of Regulations (CCR).
2. Apportion Low Carbon Transit Operations Program (LCTOP) funds for projects that reduce greenhouse gas emissions and SB1 State of Good Repair (SGR) funds for transit infrastructure repair and service improvements in accordance with State guidance.
3. Working with the Transit and Rail Department and the transit operators, determine the distribution of SB125 and Federal Transit Administration (FTA) formula funds and the Federal Highway Administration (FHWA) CMAQ amounts to be proposed to SCAG for transit projects. Assist operators in the preparation of annual Section 5311 and Section 5307 Programs of Projects and grant applications, and provide concurrence with the use of FTA formula funds. Provide assistance in the administration of the Full Funding Grant Agreement for the West Valley Connector Project.
4. Coordinate with SBCTA's auditor for the annual fiscal audits of LTF and STA funds, and monitor contract auditor work and final product for TDA claimants.
5. Support SBCTA's auditor for the Triennial Performance Audit for the Fiscal Years 2023/2024 to 2025/2026.

Manage Measure I Near-Term and Long-Term Funding Needs

1. Complete the 2026 Update to the 10-Year Delivery Plan for Board approval in Fiscal Year 2026/2027, with emphasis on facilitating approval of project priorities by Subarea, seeking cost-effective alternatives to bonding, considering opportunities for future grant funding, and reevaluating funding plans for the most efficient funding strategies through the end of Measure I 2010-2040.
2. Request Capital Project Needs Analyses (CPNA) from Valley and Victor Valley Subarea jurisdictions and SBCTA program managers and compile into a comprehensive assessment of funding needs for each fiscal year. Conduct cash-flow analyses of needs versus available revenues, and develop alternatives for the allocation of Measure I funds, together with the use of Federal and State funds.
3. Review member agency Measure I policy compliance through audits, Capital Improvement Plans, and CPNA, and recommend policy updates where appropriate.
4. Facilitate Mountain/Desert Subarea meetings for project identification, prioritization, and allocations, and present Mountain/Desert Subarea representatives' recommendations to the Board for approval.
5. Support the development of the expenditure plan and revenue projections for a 2026 Measure I Renewal ballot measure.

Task 0500 Fund Administration

6. Provide technical support to the Finance Department as needed in the issuance of sales tax revenue bonds for the Measure I funded projects as approved by the most recent update to the 10-Year Delivery Plan.

Provide Support and Representation on Funding Issues

1. Represent San Bernardino countywide programming interests at meetings such as the Regional Transportation Planning Agencies, CTC, California State Transportation Agency, Southern California's Programming/Planning group, Transportation Conformity Working Group, TDA Advisory Committee meetings, and the California Federal Programming Group.
2. Coordinate activities and provide assistance in responding to inquiries from Board members, member agencies, and transit operators through the Transportation Technical Advisory Committee (TTAC) and other interagency forums.

Product

An objective, efficient, and timely process to program and allocate Federal, State, and local funds in cooperation with regional and local agencies and transit operators to fulfill long-term and short-term objectives, to maximize the use of revenue sources, to support the delivery of transportation projects that provide the greatest transportation benefit relative to their cost, and to ensure that all transportation funds allocated to projects within San Bernardino County are used in a timely manner without risk of loss.

Contract Information

a. Existing Contracts
   i. 25-1003278, On-call Air Quality Analysis, Amount Budgeted $10,000.

b. New Contracts
   i. RFP, Transportation Development Act Triennial Performance Audits, Amount Budgeted $145,000, Total Estimated Contract Amount $145,000.

Manager

Ryan Graham, Director of Fund Administration

Fund Administration

Task 0500 Fund Administration

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	672,952	707,726	953,970	942,968
Overtime	351	471	-	-
Fringe Allocation-General	598,871	504,329	598,997	465,545
Consulting Services	1,813	18,998	10,000	10,000
Auditing and Accounting	114,601	-	10,000	145,000
Training/Registration	1,346	2,170	8,250	8,250
Postage	87	-	650	650
Travel Expense - Employee	6,383	5,811	16,975	17,975
Travel Expense-Mileage-Employee	299	232	4,300	5,050
Travel Expense-Other-Metrolink Tickets	-	-	450	450
Advertising	-	-	800	-
Printing - External	-	-	275	275
Office Expense	-	-	500	500
Meeting Expense	-	-	1,650	1,650
Total Expenditures	1,396,703	1,239,737	1,606,817	1,598,313
Funding Sources				
MSI Administration				274,183
Local Transportation Fund - Admin				267,129
Local Transportation Fund - Planning				51,681
Local Transportation Fund - Rail				15,533
Planning, Programming and Monitoring				945,327
Zero Emission Transit Capital Program-SB125				32,848
MSI Valley Fund-Freeway Projects				4,427
MSI Valley Fund-Fwy Interchange				2,874
MSI Valley Fund-Express Bus/Rapid Transit				2,874
Indirect Cost Fund				1,437
Total Funding Sources				1,598,313

Task 0550 Allocations/Pass-through

Purpose

To serve as a depository for Measure I 2010-2040 local pass-through and reimbursement funds prior to disbursement to local agencies.

Accomplishments

As the administrator of Measure I, SBCTA is responsible for the disbursement of funding from the Measure I 2010-2040 local pass-through and reimbursement programs. SBCTA staff disburses these funds based on the Board-approved priorities and strategies as communicated through the Strategic Plan, 10-Year Delivery Plan, program apportionments, and project-specific allocations.

Work Elements

1. Reimburse jurisdictions for Measure I Valley Major Street Projects Program/Arterial Sub-Program and Measure I Mountain/Desert Major Local Highway (MLH) Projects Program and Project Development/Traffic Management Systems Program expenditures based on invoices received.
2. Reimburse jurisdictions for Measure I Valley Freeway Interchange Projects Program Agreements for interchange/phasing projects managed by Valley jurisdictions.
3. Disburse Measure I Local pass-through funds to Valley jurisdictions and the Valley portion of San Bernardino County based on the ratio of each jurisdiction's population to the total Valley population, as specified by Ordinance.
4. Disburse Measure I Local Pass-through funds to Mountain/Desert jurisdictions and the Mountain/Desert portion of San Bernardino County with a formula based 50 percent on sales and use tax generated at point of generation in each Subarea and 50 percent on population, as specified by Ordinance.

This task represents only funding allocations and pass-through payments. All administrative costs are budgeted in Task 0500 Fund Administration.

Product

Fiscal Accounting. Disbursements that support the delivery of locally-funded projects in San Bernardino County.

Contract Information

a. Existing Contracts
   - i. Various, Jurisdictional Master Agreements, Valley Arterial Sub-Program, Amount Budgeted $25,000,000.
   - ii. 22-1002725, Rialto, Interstate 10/Riverside Avenue Interchange Phase 2, Amount Budgeted $4,564,000.
   - iii. 25-1003336, Ontario, State Route 60/Euclid Avenue Interchange, Amount Budgeted $360,000.
   - iv. 23-1002977, Adelanto, Bartlett Avenue Widening Project, MLH, Amount Budgeted $292,000.
   - v. 25-1003293, Adelanto, Bellflower Street Widening (Phase 2), MLH, Amount Budgeted $2,190,000.
   - vi. 26-1003420, Adelanto, Seneca Road Pavement Rehabilitation, MLH, Amount Budgeted $680,550.
   - vii. 22-1002754, Apple Valley, Bear Valley Road Bridge, Amount Budgeted $3,844,090.
   - viii. 24-1003077, Apple Valley, Yucca Loma Road Widening, Amount Budgeted $636,000.
   - ix. 25-1003283, Apple Valley, Central Road Widening, MLH, Amount Budgeted $4,149,000.
   - x. 17-1001692, Hesperia, Ranchero Road Widening, MLH, Amount Budgeted $5,517,000.
   - xi. 19-1002202, San Bernardino County, Rock Springs Road, MLH, Amount Budgeted $3,980,000.
   - xii. 20-1002368, San Bernardino County, Phelan Road Widening, MLH, Amount Budgeted $2,494,000.
   - xiii. 15-1001119, Barstow, First Avenue Bridge over Burlington Northern Santa Fe Railroad (BNSF), MLH, Amount Budgeted $830,000.
   - xiv. 15-1001118, Barstow, First Avenue Bridge over Mojave River, MLH, Amount Budgeted $840,000.
   - xv. 19-1002193, Barstow, Rimrock Road Rehabilitation, MLH, Amount Budgeted $4,314,280.
   - xvi. 15-1001157, San Bernardino County, Baker Boulevard Bridge, MLH, Amount Budgeted $695,610.

Task 0550 Allocations/Pass-through

xvii. 19-1002192, Big Bear Lake, Moonridge Road Advanced Expenditure Agreement, MLH, Amount Budgeted $680,000.
xviii. 20-1002325, San Bernardino County, State Route 38/Stanfield Cutoff Roundabout, MLH, Amount Budgeted $2,888,910.
xix. 19-1002195, Twentynine Palms, Split Rock Bridge, MLH, Amount Budgeted $411,190.
xx. 24-1003045, Twentynine Palms, State Route 62 Phase 2B, MLH, Amount Budgeted $495,000.
xxi. 25-1003282, Yucca Valley, Yucca Trail, MLH, Amount Budgeted $148,000.
xxii. 25-1003287, Needles, River Road Widening, MLH, Amount Budgeted $60,000.
xxiii. 25-1003288, Needles, River Street Widening, MLH, Amount Budgeted $13,500.
xxiv. 22-1002711, San Bernardino County, Needles Highway Segment 1C Advanced Expenditure Agreement, Amount Budgeted $93,600.

b. New Contracts
i. Anticipated Victor Valley MLH Allocations, Amount Budgeted $5,000,000, Total Estimated Contract Amount to be based on services provided.
ii. Anticipated North Desert MLH Allocations, Amount Budgeted $500,000, Total Estimated Contract Amount to be based on services provided.
iii. Anticipated Morongo Basin MLH Allocations, Amount Budgeted $1,500,000, Total Estimated Contract Amount to be based on services provided.

Manager

Ryan Graham, Director of Fund Administration

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Pass-through Payments	68,818,491	64,951,107	69,107,640	72,069,100
Major Street Payments	3,554,326	13,992,501	25,000,000	25,000,000
Major Local Highway Payments	4,188,306	7,779,708	46,404,374	42,632,260
Total Expenditures	76,561,122	86,723,317	140,512,014	139,701,360
Funding Sources				
MSI Valley Fund-Fwy Interchange				2,889,300
MSI Valley Fund-Arterials				25,000,000
MSI Valley Fund-Local Street				41,983,800
MSI Victor Valley Fund-Major Local Hwy				5,782,640
MSI Victor Valley Fund-Local Street				16,847,000
MSI North Desert Fund-Major Local Hwy				7,179,890
MSI North Desert Fund-Local Street				3,106,200
MSI Colorado River Fund-Major Local Hwy				167,100
MSI Colorado River Fund-Local Street				254,700
MSI Morongo Basin Fund-Major Local Hwy				2,933,720
MSI Morongo Basin Fund-Local Street				1,874,600
MSI Mountain Fund-Major Local Highway				3,568,910
MSI Mountain Fund-Local Street				3,078,800
Victor Valley Project Fund				23,000,000
Valley Project Fund				2,034,700
Total Funding Sources				139,701,360

DEBT SERVICE

Debt Service Program Budget

Description

This program accounts for the debt service principal, interest, and fiscal charges attributed to the outstanding bonded indebtedness of SBCTA. The Fiscal Year 2026/2027 Budget includes the 2022A Sales Tax Revenue Refunding Bond, the 2023A Sales Tax Revenue Refunding Bond, and the 2026A Sales Tax Revnue Bond debt service expenditures.

Objectives

1. Record and account for all trustee activity, including interest earnings and debt service costs.
2. Manage outstanding debt ensuring compliance with applicable laws and regulations.
   a. Comply with continuing disclosure requirements of the Debt Service Program.
   b. Prepare arbitrage calculation, as required.

Allocation of bond proceeds and debt service:

	Actual				Budget			
	2024		2025		2026		2027	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014/2023 Bond Issue**								
Freeway Interchange	605,000	1,104,995	591,424	1,009,837	656,140	984,024	726,705	948,741
Valley Major Streets	1,082,950	1,977,941	680,042	1,161,149	754,455	1,131,469	835,595	1,090,899
Rail	680,625	1,243,118	599,545	1,023,704	665,150	997,537	736,685	961,769
Victor Valley Major Local Highway	151,250	276,249	119,431	203,925	132,500	198,713	146,750	191,588
Cajon Pass	505,175	922,671	398,184	679,886	441,755	662,507	489,265	638,753
	3,025,000	5,524,974	2,388,625	4,078,500	2,650,000	3,974,250	2,935,000	3,831,750
2012/2022 Bond Issue*								
Valley Major Streets	1,276,080	1,192,276	1,364,015	1,058,717	1,374,240	995,342	1,378,330	922,540
Victor Valley Major Local Highway	670,800	626,746	717,025	556,538	722,400	523,224	724,550	484,954
Cajon Pass	1,173,120	1,096,078	1,253,960	973,295	1,263,360	915,034	1,267,120	848,106
	3,120,000	2,915,100	3,335,000	2,588,550	3,360,000	2,433,600	3,370,000	2,255,600
2026 Bond Issue								
Freeway							2,394,000	2,788,916
Freeway Interchange							3,591,000	4,183,374
							5,985,000	6,972,290
Bond Issue Totals	6,145,000	8,440,074	5,723,625	6,667,050	6,010,000	6,407,850	12,290,000	13,059,640

* The 2012 Bond Issue was refunded in Fiscal Year 2022. This section shows the issues combined.

** The 2014 Bond Issue was refunded in Fiscal Year 2024. This section shows the issues combined.

Performance/Workload Indicators

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Debt Service:				
Principal	$6,145,000	$5,720,000	$6,010,000	$12, 290,000
Interest	$8,440,074	$6,693,850	$6,407,850	$13,059,640
Arbitrage Calculation	YES	NO	NO	NO
Debt continuing disclosure requirements	YES	YES	YES	YES
Bond refunding	YES	NO	NO	NO

Task 0967 2022A Sales Tax Revenue Refunding Bond

Purpose

Account for the proceeds held by the Bond Trustee and payments for interest, principal, and trustee fees for the Debt Service on the 2022A Sales Tax Revenue Refunding Bond.

Accomplishments

The Finance Department monitored the activities of the trustee including investment and disbursement of bond proceeds. This activity relates to the 2022A Sales Tax Revenue Refunding Bond issuance. The refunding of the 2012A Sales Tax Revenue Bonds resulted in reduction of interest cost of over $21 million through 2040, or $16.9 million on a net present value basis.

Work Elements

This task accounts for the Debt Service of the 2022A Sales Tax Revenue Refunding Bond.

The task contains the accounting of the principal, interest, and fiscal charges of the Debt Service Fund. This task is for accounting purposes only.

Product

Fiscal Accounting.

Manager

Lisa Lazzar, Chief Financial Officer

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Bond Principal	3,275,000	3,335,000	3,360,000	3,370,000
Bond Interest	2,749,100	2,585,350	2,418,600	2,250,600
Fiscal Agent Fees	9,250	3,200	15,000	5,000
Total Expenditures	6,033,350	5,923,550	5,793,600	5,625,600
Funding Sources				
Sales Tax Revenue Bonds 2022A Fund				5,625,600
Total Funding Sources				5,625,600

Task 0968 2023A Sales Tax Revenue Refunding Bond

Purpose

Account for the proceeds held by the Bond Trustee and payment for interest, principal, and trustee fees for the Debt Service on the 2023A Sales Tax Revenue Refunding Bond.

Accomplishments

The Finance Department monitored the activities of the trustee including investment and disbursement of bond proceeds. This activity relates to the 2023A Sales Tax Revenue Refunding Bond issuance. The refunding of the 2014A Sales Tax Revenue Bonds resulted in a reduction of interest cost of $17.4 million through 2040, or $14 million on a net present value basis.

Work Elements

This task accounts for the Debt Service of the 2023A Sales Tax Revenue Refunding Bond.

This task contains the accounting of the principal, interest, and fiscal charges of the Debt Service Fund. This task is for accounting purposes only.

Product

Fiscal Accounting.

Manager

Lisa Lazzar, Chief Financial Officer

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Bond Principal *	98,425,000*	2,385,000	2,650,000	2,935,000
Bond Interest	5,662,888	4,078,500	3,959,250	3,826,750
Fiscal Agent Fees	-	3,625	15,000	5,000
Total Expenditures	104,087,888	6,467,125	6,624,250	6,766,750
Funding Sources				
Sales Tax Revenue Bonds 2023A Fund				6,766,750
Total Funding Sources				6,766,750

* Includes amounts from Task 0966 2014A Sales Tax Revenue Bond that was refunded with the 2023A Sales Tax Revenue Bond and refunding.

Task 0969 2026A Sales Tax Revenue Bond

Purpose

Account for the proceeds held by the Bond Trustee and payment for interest, principal, and trustee fees for the Debt Service on the 2026A Sales Tax Revenue Bond.

Accomplishments

The Finance Department monitored the activities of the trustee including investment and disbursement of bond proceeds. This activity relates to the 2026A Sales Tax Revenue Bond issuance.

Work Elements

This task accounts for the Debt Service of the 2026A Sales Tax Revenue Bond.

This task contains the accounting of the principal, interest, and fiscal charges of the Debt Service Fund. This task is for accounting purposes only.

Product

Fiscal Accounting.

Manager

Lisa Lazzar, Chief Financial Officer

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Bond Principal	-	-	-	5,985,000
Bond Interest	-	-	-	6,967,290
Fiscal Agent Fees			352,500	
Debt Fees	-	-	352,500	5,000
Total Expenditures	-	-	705,000	12,957,290
Funding Sources				
Sales Tax Revenue Bonds 2026A Fund				12,957,290
Total Funding Sources				12,957,290

ENTERPRISE

Express Lanes Budget

Description

The Project Delivery and Express Lanes Department is responsible for the development, management, and operation of the San Bernardino (SB) Express Lanes. In addition to operations and maintenance, the department responsibilities include express lanes system design, implementation, violations enforcement, customer service, public education, marketing, outreach, as well as traffic and incident management.

The Project Delivery and Express Lanes Department provides direct oversight to the roadside express lanes Toll Service Provider (TSP) and the back office customer service center and administers contracts with the California Highway Patrol (CHP) for express lanes enforcement, California Department of Transportation (Caltrans) for facility maintenance, and vendors to provide express lanes Freeway Service Patrol (FSP). The department also supports express lanes project development by providing comprehensive input to the express lanes concept of operations, design, contractor procurements, agency agreements, public outreach, express lanes policies, and business rules.

The Finance Department is responsible for the financial accounting of the express lanes activities relating to the Interstate 10 (I-10) and Interstate 15 (I-15) Express Lanes.

Objectives

The Express Lanes team is responsible for monitoring and reporting on express lanes operations, performance, transactions, and related expenditures and revenues.

1. Operate the I-10 Express Lanes Contract 1 segment based on express lanes policy and business rules approved by the Board and incorporated into the SBCTA Transportation Infrastructure Finance and Innovation Act (TIFIA) agreement financial assumptions. Ensure express lanes revenue is sufficient to support operations, maintenance, and debt services.
2. Maintain the I-10 Express Lanes Contract 1 segment consistent with the guidelines in the I-10 Express Lanes Toll Facility Agreement with Caltrans.
3. Provide effective communication of express lanes operations to the Board, Caltrans, the United States Department of Transportation, the Federal Highway Administration, and bondholders.
4. Maintain financial stability through proactive management that will allow the SB Express Lanes to offer dependable, predictable, and safe travel alternatives in San Bernardino County.
5. Assist in the accounting, budgeting, establishment of policies and procedures, and TIFIA loan reporting/compliance for the I-10 Express Lanes Contract 1.

Performance/Workload Indicators

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
I-10 Contract 1 Express Lanes Annual Express Lanes Transactions	N/A	8,300,917	11,300,000*	11,800,000
I-10 Contract 1 Express Lanes Annual Express Lanes Revenue	N/A	$16,019,832	$20,000,000*	$21,400,000
I-15 Contract 1 Express Lanes	Express Lanes Collection System Final Design	Express Lanes Collection System Final Design and Implementation	Express Lanes Collection System Implementation	Express Lanes Collection System Implementation
I-10 Contract 2 Express Lanes	Express Lanes Collection System Preliminary Design	Express Lanes Collection System Final Design	Express Lanes Collection System Final Design	Express Lanes Collection System Implementation

Performance/Workload Indicators

	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Submit requisition requests to TIFIA to fund the Construction phase of the I-10 Corridor	YES	YES	YES	N/A
Express Lanes Quarterly Report	N/A	YES	YES	YES

*Updated based on FY 2025/2026 operational data

Express Lanes Operation

Task 0750 Express Lanes Operation

Purpose

Management of Express Lanes Operation

Accomplishments

Staff is responsible for managing the operations and maintenance of the Interstate 10 (I-10) Contract 1 Express Lanes. SBCTA's Toll Service Provider TransCore, successfully completed the first year of operations and met revenue projections for the express lanes facility. The Transportation Corridor Agencies (TCA) have been providing express lanes customer service, revenue collection, and violation processing services to SBCTA. The SBCTA Finance Department continues to manage the United States Department of Transportation (USDOT) Transportation Infrastructure Finance and Innovation Act (TIFIA) loan covenants. This loan, which was secured to assist in construction of the facility, will be repaid using revenues generated from I-10 Express Lanes operations. Quarterly express lanes operations reports have been provided to the Metro Valley Study Session and the Board. These reports serve as a key tool to evaluate express lanes performance and to communicate operational issues, trends, and outcomes to the Board.

Work Elements

Ongoing tasks for express lanes operations include:

1. Express lanes daily operations and maintenance.
2. Explore the use of artificial intelligence (AI) technology to improve express lanes operations.
3. California Department of Transportation (Caltrans) express lanes civil maintenance and incident management.
4. California Highway Patrol express lanes enforcement.
5. Express lanes Freeway Service Patrol service.
6. Express lanes public outreach, marketing, education, website and online payment.
7. Effective management of express lanes consultant support and staff.
8. Develop and implement goals, objectives, and policies to support the effective and efficient operation of the express lanes.
9. Oversee work performed by outside agencies and vendors, such as back office/customer service center operations, express lanes collection system, and communication equipment maintenance.
10. Participate in the California Toll Operators Committee (CTOC) and other state or national toll industry organizations that provide for information exchange and strategic policy development.
11. Repay Measure I investment contribution for the capital cost of the I-10 Express Lanes Contract 1 per the TIFIA Loan requirements.
12. Express lanes revenue and expenditures reconciliation.
13. Express lanes asset management.
14. Express lanes traffic operations quarterly report development.
15. Automated Occupancy Detection (AOD) system testing and deployment.

The budgetary increase is primarily driven by higher overall transaction and violation processing costs associated with the growing volume of Express Lanes trips. Additionally, the budget includes funding for the potential deployment of an AOD system, pending the results of the pilot program.

Product

1. Operation and maintenance of I-10 Express Lanes Contract 1.
2. Revenue collection, accounting, and audit of the I-10 Express Lanes Operations.
3. Recording of TIFIA debt service payments.
4. Express lanes operations quarterly report.

Contract Information

a. Existing Contracts
   i. 17-1001617, Express Lanes Service Provider Operations and Maintenance, Amount Budgeted $2,460,000.
   ii. 23-1002854, Administrative Hearing Agreement, Amount Budgeted $3,000.

Task 0750 Express Lanes Operation

iii. 22-1002819, Freeway Service Patrol Services, Amount Budgeted $265,000.
iv. 18-1001833, Traffic Operations Agreement, Amount Budgeted $60,000.
v. 22-1002815, Freeway Maintenance Agreement, Amount Budgeted $295,000.
vi. 18-1001854, Back Office Services Agreement, Amount Budgeted $7,364,000.
vii. 23-1002944, Consultant Support Services, Amount Budgeted $1,000,000.
viii. 23-1002995, Public Outreach Services, Amount Budgeted $225,000.
ix. 21-1002555, Legal Services, Amount Budgeted $10,000.
x. 26-1003359, I-10 Operation Traffic and Revenue Services, Amount Budgeted $50,000.
xi. 23-1002833, Financial and Operations Model, Amount Budgeted $40,000.
xii. 21-1002607, Rating Agency Agreement, Amount Budgeted $33,000.
xiii. 22-1002704, Rating Agency Agreement, Amount Budgeted $33,000.
xiv. 23-1002953, San Bernardino (SB) Express Lanes Walk-In Center Cooperative Agreement, Amount Budgeted $7,000.
xv. 23-1002972, Express Lanes Enforcement Services, Amount Budgeted $340,000.
xvi. 24-1003125, Freeway Service Patrol Support Service, Amount Budgeted $50,000.
xvii. 24-1003128, Underground Service Alert of Southern California (Dig Alert), Amount Budgeted $2,500.
xviii. 23-1002832, CTO 6, Labor Compliance, Amount Budgeted $10,000.

b. New Contracts
i. RFP, Automated Occupancy Detection System Deployment, Amount Budgeted $500,000, Total Estimated Contract Amount $3,000,000.
ii. RFP, Delineator Procurement, Amount Budgeted $200,000, Total Estimated Contract Amount $500,000.
iii. RFP, On-Call Express Lanes Legal Services Support, Amount Budgeted $10,000, Total Estimated Contract Amount $100,000.
iv. RFP, On-Call Express Lanes Maintenance, Amount Budgeted $100,000, Total Estimated Contract Amount $500,000.

Manager

Philip Chu, Deputy Director of Express Lanes

Express Lanes Operation

Task 0750 Express Lanes Operations

Expenditures	2023/2024 Actual	2024/2025 Actual	2025/2026 Revised Budget	2026/2027 Budget
Regular Full-Time Employees	-	272,534	375,029	469,298
Overtime	-	139	-	-
Fringe Allocation-General	-	194,179	235,481	231,692
Construction Capital	-	-	100,000	-
Professional Services	-	565,984	1,213,000	1,063,000
Consulting Services	369,602	2,935,554	3,181,945	4,146,000
Construction Support	4,125	114,776	250,000	1,000,000
Construction Capital	-	32,046	150,000	-
Legal	-	-	10,000	10,000
Marketing/Advertising	-	34,275	200,000	225,000
Rent	-	36,605	42,500	67,000
Utilities	-	40,779	76,600	82,500
Insurance Premiums - Gen Liability	-	120,431	650,000	400,000
TCA - Processing Costs - ETC	-	4,234,647	2,212,000	2,784,000
TCA - Processing Costs - ETC- Violations	-	-	1,280,000	3,120,000
TCA Credit Card Processing Fee - Toll	-	-	360,000	250,000
TCA Credit Card Processing Fee - Violations	-	-	180,000	250,000
TCA Toll Services Cost – All Other Line	-	-	1,168,000	960,000
CHP Patrol Services	-	204,649	420,000	340,000
O&M - CHP - FSP Oversight	-	28,243	80,000	50,000
Freeway Service Patrol	36,003	245,890	222,200	242,500
Express Lane Surface Maintenance	-	111,253	260,000	395,000
Training/Registration	-	2,941	6,000	6,000
Travel - Employee	-	2,561	6,000	6,000
Travel - Mileage Employee	-	1,009	4,000	4,000
Dues/Memberships	-	-	4,000	15,000
Office Supplies	-	140	10,000	10,000
Meeting Expense	-	1,257	-	-
Printing	-	-	500	500
Postage/Mailing	-	7	500	500
Depreciation Exp - Infrastructure	1,892	3,168,148	-	-
Financing Fee (TIFIA Annual) - Debt Fee	-	2,700	22,700	10,000
Interest Expense on TIFIA Loan	4,479,938	5,044,899	5,182,000	5,294,577
Total Expenditures	4,891,561	17,395,650	17,902,455	21,432,567
Funding Sources				
I-10 Express Lanes Contract 1				19,352,567
I-15 Express Lanes Contract 1				2,080,000
Total Funding Sources				21,432,567

Note: Toll operation on the Interstate 10 Express Lanes Contract 1 began in August 2024.

Interstate 15 (I-15) Corridor Freight and Express Lanes: Crews work on the I-15 Corridor, building the new, wider I-15 deck over the Interstate 10.

SUPPLEMENTAL INFORMATION SECTION

Indirect Cost Fund
Fiscal Year 2026/2027

Policy No. 20600 delineates how indirect costs will be funded and establishes reserves for general purposes and capital improvements. The policy establishes a fund to account for the indirect costs and the allocated revenue as well as any fund balance and reserves. Fund balance in the Measure I Administration Fund may be used to buy down the amount of indirect costs allocated to Measure I programs. It also requires adoption of a five-year capital improvement plan as part of the annual budget to identify and plan accordingly for building improvements of the Santa Fe Depot, maintenance, and information technology needs.

Furthermore, the policy establishes a fund balance reserve policy for capital costs and general purposes such as emergencies and unexpected costs. The General Purpose Reserve shall be at least $500,000 and shall not exceed 20 percent of indirect costs budgeted for the next budgetary fiscal year. A Capital Improvement Reserve will be established for capital costs related to the Santa Fe Depot and SBCTA information technology systems anticipated in the capital improvement plan. The fund balance will be available to pay for unexpected costs or cost increases due to cyclical activities.

Indirect costs are recorded in a fund that is categorized as General Fund. The following tasks are included as indirect costs:

1. Executive Administration and Support – accounts for services to the Board, management staff, and records management.
2. General Counsel – accounts for legal representation.
3. Financial Management – accounts for strong fiscal stewardship in administering SBCTA, and SBCOG funds.
4. Procurement – accounts for procurement and insurance activities.
5. Management Services – accounts for costs attributed to information technology and the computer network.
6. Fund Administration – assist with securing and monitoring funding for projects and updating the 10-Year Delivery Plan.
7. Human Resources – accounts for costs associated with personnel activity.
8. Legislation – accounts for representation of SBCTA's interests at Federal and State levels.
9. Public Affairs – accounts for project/program outreach and media relations as well as enhancing and modernizing external communications opportunities.
10. Building Operation – accounts for management and maintenance of the Santa Fe Depot.

Reserves of $890,000 for Fiscal Year 2026/2027 are comprised of $500,000 for emergencies (General Purpose Reserve) and $390,000 for capital projects, including the Santa Fe Depot (Capital Improvements Reserve).

In accordance with Policy No. 20600, the revenue allocated to fund indirect costs for Fiscal Year 2026/2027 is $9,454,573 which is funded by Measure I, Transportation Development Act-Local Transportation Fund, Service Authority for Freeway Emergencies (SAFE), Council of Governments (COG), and Express Lanes.

The Business-to-Business Expo event is budgeted at $85,000 in the Indirect Fund.

Indirect Cost Fund
Fiscal Year 2026/2027

The funding breakdown is as follows:

Funding Source	Amount
Local Transportation Fund – Administration	$ 750,000
Local Transportation Fund – Planning	1,863,298
Service Authority for Freeway Emergencies Fund	222,372
COG – Assessment Dues	430,001
COG – Regional Energy Network	156,224
COG –San Bernardino County Housing Trust	(119,752)
Sales Tax MSI – Administration	2,000,000
Sales Tax MSI – Valley Freeway	1,536,289
Sales Tax MSI – Valley Interchange	1,123,093
Sales Tax MSI – Valley Grade Separation	82,837
Sales Tax MSI – Valley Arterial	30,958
Sales Tax MSI – Valley Rail	(81,173)
Sales Tax MSI – Valley Bus Rapid Transit	343,907
Sales Tax MSI – Victor Valley Major Local Highway	268,430
Sales Tax MSI – North Desert Major Local Highway	35,753
Sales Tax MSI – Colorado River Major Local Highway	21,887
Sales Tax MSI – Morongo Basin Major Local Highway	86,678
Sales Tax MSI – Mountain Major Local Highway	9,087
Sales Tax MSI – Cajon Pass	170,070
Express Lanes	524,614
Total Revenue allocation per Policy No. 20600 to Cover Indirect Costs	**$ 9,454,573**

Budgeted Tasks to Indirect Fund

Object Code		0200	0206	0312	0313	0350	0400	0410	0450	0470	0500	0501	0503	0605	0805	Fiscal Year 2026/2027 Budget	Fiscal Year 2025/2026 Budget
51010	Salaries	$ 698,331	$ 4,064	$ 5,378	$ 1,663	$ 307,579	$ 679,475	$ 184,718	$ 185,553	$ 150,867	$ 962	$ 52,123	$ 222,124	$ 189,170	$ 160,333	**$ 2,842,340**	**$ 2,512,681**
51030	Overtime	14,850	-	-	-	-	14,850	-	-	-	-	-	9,176	-	-	**38,876**	**29,700**
51990	Fringe	352,099	2,006	2,655	821	151,852	304,452	91,196	91,608	74,483	475	25,733	114,193	93,393	79,156	**1,384,122**	**1,596,360**
52001	Professional Services	30,000	-	-	-	9,500	95,000	200,000	340,400	36,590	-	690,000	182,250	180,000	11,707	**1,775,447**	**1,545,606**
52005	Consulting Services	20,000	-	-	-	-	20,000	-	-	-	-	-	-	-	-	**40,000**	**90,000**
52015	County Fees	-	-	-	-	-	169,000	-	-	-	-	-	-	-	-	**169,000**	**100,000**
52100	Auditing & Accounting	-	-	-	-	-	198,600	10,000	-	-	-	-	-	-	-	**208,600**	**315,000**
52200	Legal Fees	-	-	-	-	90,000	-	-	25,000	25,000	-	-	-	-	10,000	**150,000**	**175,000**
52300	Claims	-	-	-	-	95,000	-	-	-	-	-	-	-	-	-	**95,000**	**85,000**
52500	Security	-	-	-	-	-	-	-	-	-	-	-	-	-	262,277	**262,277**	**249,786**
53120	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	200,078	**200,078**	**190,550**
53400	Maintenance-Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	1,193,540	**1,193,540**	**1,070,551**
53450	Maintenance-Motor Vehicles	-	-	-	-	-	-	-	2,500	-	-	-	-	-	-	**2,500**	**2,500**
53465	Maintenance-Office Equipment	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	**1,000**	**1,000**
53670	Rentals-Office Equipment	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	**5,000**	**5,000**
54010	General Liability Insurance	-	-	-	-	-	-	295,000	-	-	-	-	-	-	-	**295,000**	**275,000**
54020	Umbrella Liability Insurance	-	-	-	-	-	-	320,000	-	-	-	-	-	-	-	**320,000**	**135,000**
54030	Property Insurance	-	-	-	-	-	-	125,000	-	-	-	-	-	-	-	**125,000**	**80,000**
54040	Crime Insurance	-	-	-	-	-	-	10,600	-	-	-	-	-	-	-	**10,600**	**16,500**
54060	Automotive Insurance	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	**1,000**	**2,000**
54070	Cyber Insurance	-	-	-	-	-	-	32,000	-	-	-	-	-	-	-	**32,000**	**50,000**
54100	Dues/Memberships	35,000	-	-	-	3,360	6,000	-	-	2,680	-	-	7,000	9,493	-	**63,533**	**65,170**
54200	Training/Registration	7,500	-	-	-	6,200	12,000	2,575	10,000	61,318	-	-	3,000	10,000	-	**112,593**	**127,480**
54300	Postage	1,250	-	-	-	100	2,000	-	3,500	200	-	-	-	-	200	**7,250**	**7,350**
54410	Travel Expense - Employee	12,000	-	-	-	6,000	5,000	5,000	1,000	4,750	-	-	1,500	10,000	-	**45,250**	**45,000**
54430	Travel Expense-Mileage-Employee	1,500	-	-	-	500	2,000	1,000	200	500	-	-	2,000	2,500	-	**10,200**	**11,700**
54500	Advertising	1,500	-	-	-	-	2,000	750	-	26,300	-	-	-	-	-	**30,550**	**24,850**
54520	Public Information Activities	-	-	-	-	-	-	-	-	-	-	-	-	60,000	-	**60,000**	**60,000**
54590	Printing - External	5,000	-	-	-	-	1,500	-	-	-	-	-	-	-	-	**6,500**	**7,000**
54595	Printing - Internal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**	**5,000**
54640	Communications	-	-	-	-	-	-	-	48,160	-	-	-	-	-	8,600	**56,760**	**66,260**
54655	Record/Equipment Storage	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	**20,000**	**20,000**
54900	Bank charges	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	**1,000**	**1,000**
55005	Office Expense	15,000	-	-	-	-	500	350	1,500	1,000	-	-	-	-	15,256	**33,606**	**32,763**
55410	Meeting Expense	5,000	-	-	-	500	500	500	200	27,000	-	-	1,000	2,500	-	**37,200**	**32,825**
56200	Improvements OTBS	-	-	-	-	-	-	-	-	-	-	-	-	-	269,000	**269,000**	**550,000**
56600	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	**30,000**	**40,000**
56650	Office Equipment/Software-Inventorial	15,000	-	-	-	50	10,000	-	474,000	-	-	-	-	-	23,500	**522,550**	**487,332**
56700	Computer Hardware & Software	-	-	-	-	-	-	-	125,000	-	-	-	-	-	-	**125,000**	**300,000**
	Total	$ 1,240,030	$ 6,070	$ 8,033	$ 2,484	$ 670,641	$ 1,523,877	$ 1,279,689	$ 1,308,621	$ 410,688	$ 1,437	$ 767,856	$ 542,243	$ 557,056	$ 2,263,647	**$ 10,582,372**	**$ 10,410,964**

Task Descriptions:

0200 - Executive Administration and Support
0206 - Data Program Management
0312 - General Transit
0313 - Transit Right of Way Management
0350 - General Counsel
0400 - Financial Management
0410 - Procurement
0450 - Management Services
0470 - Human Resources
0500 - Fund Administration
0501 - Intergovernmental
0503 - Legislation
0605 - Public Affairs
0805 - Building Operation

Increase from Fiscal Year 2025 Budget $ 171,408

Capital Projects Plan

Fiscal Year	Item Description	Estimated Cost
2026/2027	Tile lobby restrooms upgrade (ADA findings per CASp, cosmetic, reglazing of urinals)	25,000
	SBCTA ADA Repairs	10,000
	SBCTA Breakroom Modernization	25,000
	Irrigation System Upgrade for all landscaping	50,000
	Crack Repairs per 2025 Crack Survey	25,000
	Depot Exterior Green Trim Painting	59,000
	SBCTA New Office Buildout	50,000
	Switching and Backbone Modernization	125,000
	Total Fiscal Year 2026/2027	$ 369,000
2027/2028	Workstation Rotation Plan Group A	75,000
	Tile Lobby Exterior Door Restoration and Nearby Window Trim	25,000
	Pump House Chemical Treatment Equipment Upgrade	15,000
	Total Fiscal Year 2027/2028	$ 115,000
2028/2029	Workstation Rotation Plan Group B	75,000
	Conference Room Modernization (Excludes Board Room)	50,000
	Replace Depot's Roof	150,000
	Total Fiscal Year 2028/2029	$ 275,000
2029/2030	Parking Lot Slurry Seal/Stencil	200,000
	Total Fiscal Year 2029/2030	$ 200,000
2030/2031	Depot Exterior Paint	200,000
	Total Fiscal Year 2029/2030	$ 200,000
	Total Capital Projects	$ 2,574,000

Beginning Fund Balance	$	2,017,799
Estimated Revenues:		
Measure I (MSI)		5,627,816
Transportation Development Act (TDA)		2,613,298
Service Authority for Freeway Emergencies (SAFE)		222,372
Council of Governments (COG)		466,473
Express Lanes		524,614
Total revenues to fund indirect		9,454,573
Indirect expenditures		10,582,372
Amount available for Reserves	$	890,000
Reserve for Emergencies	$	500,000
Reserve for Capital Projects	$	390,000

San Bernardino Council of Governments

General Assessment Dues Calculation

Fiscal Year 2026/2027 Budget

Jurisdiction	Population 2025	Population Allocation %	Assessed Value Fiscal Year 2025/2026	% OF TOTAL VALUE	AVG. % POP. & VALUE	FY2025/2026 TOTAL AMOUNT	Original Assessment (2)	COG AMOUNT Assessment (3)	Additional Monetary Obligation Assessment (4)	OTHER MONETARY OBLIGATIONS AMOUNT (3)+(4)	Total Current Assessments (2)+(3)+(4)	Base Sales Tax + Property Tax Revenues (1)	Tax Revenues Allocation %	Population & Revenues Allocation %	New Assessment 50% Population/ 50% Revenue	Total Current Assessments + New Assessment (5)
Adelanto	37,150	1.683%	$3,734,481,869	1.032%	1.357%	26,558	$2,003	$5,337	$8,160	$13,497	$15,500	13,503,648	0.521%	1.102%	$11,513	27,013
Apple Valley	75,262	3.409%	$8,945,442,085	2.472%	2.941%	40,664	$4,339	$5,337	$8,160	$13,497	$17,836	28,720,359	1.109%	2.259%	$23,600	41,436
Barstow	24,811	1.124%	$2,071,915,996	0.573%	0.848%	24,319	$1,252	$5,337	$8,160	$13,497	$14,749	20,319,297	0.785%	0.954%	$9,968	24,717
Big Bear Lake	4,953	0.224%	$5,290,858,128	1.462%	0.843%	19,341	$1,244	$5,337	$8,160	$13,497	$14,741	18,481,795	0.714%	0.469%	$4,899	19,640
Chino	95,506	4.327%	$22,168,360,645	6.126%	5.226%	59,801	$7,712	$5,337	$8,160	$13,497	$21,209	85,284,169	3.293%	3.810%	$39,797	61,006
Chino Hills	77,314	3.502%	$16,454,632,870	4.547%	4.025%	43,725	$5,939	$5,337	$8,160	$13,497	$19,436	33,978,656	1.312%	2.407%	$25,146	44,582
Colton	53,278	2.414%	$6,062,045,289	1.675%	2.044%	35,029	$3,017	$5,337	$8,160	$13,497	$16,514	32,469,138	1.254%	1.834%	$19,154	35,668
Fontana	219,172	9.929%	$35,739,080,893	9.876%	9.902%	102,227	$14,612	$5,337	$8,160	$13,497	$28,109	121,079,308	4.675%	7.302%	$76,276	104,385
Grand Terrace	12,803	0.580%	$2,002,349,306	0.553%	0.567%	18,801	$836	$5,337	$8,160	$13,497	$14,333	8,531,762	0.329%	0.455%	$4,750	19,083
Hesperia	101,792	4.611%	$10,353,602,607	2.861%	3.736%	46,832	$5,513	$5,337	$8,160	$13,497	$19,010	23,058,149	0.890%	2.751%	$28,735	47,745
Highland	57,088	2.586%	$5,670,145,800	1.567%	2.077%	34,402	$3,064	$5,337	$8,160	$13,497	$16,561	24,596,265	0.950%	1.768%	$18,468	35,029
Loma Linda	25,322	1.147%	$3,364,488,980	0.930%	1.038%	23,082	$1,532	$5,337	$8,160	$13,497	$15,029	12,093,895	0.467%	0.807%	$8,430	23,459
Montclair	37,526	1.700%	$4,932,255,972	1.363%	1.531%	29,832	$2,260	$5,337	$8,160	$13,497	$15,757	28,363,944	1.095%	1.398%	$14,599	30,356
Needles	4,791	0.217%	$593,247,307	0.164%	0.190%	16,370	$281	$5,337	$8,160	$13,497	$13,778	8,349,648	0.322%	0.270%	$2,818	16,596
Ontario	184,404	8.354%	$46,928,992,376	12.968%	10.661%	122,749	$15,731	$5,337	$8,160	$13,497	$29,228	260,191,794	10.047%	9.200%	$96,106	125,334
Rancho Cucamonga	175,992	7.973%	$38,874,972,772	10.742%	9.358%	85,314	$13,808	$5,337	$8,160	$13,497	$27,305	90,121,844	3.480%	5.726%	$59,816	87,121
Redlands	73,488	3.329%	$14,457,537,295	3.995%	3.662%	49,784	$5,404	$5,337	$8,160	$13,497	$18,901	71,729,453	2.770%	3.049%	$31,854	50,755
Rialto	105,565	4.782%	$16,978,809,119	4.692%	4.737%	71,109	$6,990	$5,337	$8,160	$13,497	$20,487	134,201,542	5.182%	4.982%	$52,043	72,530
San Bernardino	222,727	10.090%	$23,873,356,356	6.597%	8.343%	103,484	$12,311	$5,337	$8,160	$13,497	$25,808	134,495,375	5.193%	7.642%	$79,823	105,631
Twentynine Palms	24,257	1.099%	$1,410,703,899	0.390%	0.744%	22,462	$1,098	$5,337	$8,160	$13,497	$14,595	12,327,631	0.476%	0.787%	$8,226	22,821
Upland	79,140	3.585%	$13,478,781,110	3.725%	3.655%	46,843	$5,393	$5,337	$8,160	$13,497	$18,890	50,272,826	1.941%	2.763%	$28,864	47,754
Victorville	141,013	6.388%	$15,190,413,099	4.198%	5.293%	68,080	$7,810	$5,337	$8,160	$13,497	$21,307	73,290,055	2.830%	4.609%	$48,145	69,452
Yucaipa	54,838	2.484%	$6,842,780,083	1.891%	2.188%	33,600	$3,228	$5,337	$8,160	$13,497	$16,725	22,381,043	0.864%	1.674%	$17,489	34,214
Yucca Valley	22,027	0.998%	$2,799,338,907	0.774%	0.886%	23,261	$1,307	$5,337	$8,160	$13,497	$14,804	17,964,533	0.694%	0.846%	$8,835	23,639
County	297,205	13.464%	$53,666,070,441	14.830%	14.147%	352,331	$20,874	$5,330	$8,160	$13,490	$34,364	1,263,903,000	48.805%	31.134%	$325,219	359,583
	2,207,424	**100.000%**	**$361,884,663,204**	**100.00%**	**100.00%**	**1,500,000**	**$147,558**	**$133,418**	**$204,000**	**$337,418**	**$484,976**	**2,589,709,129**	**100%**	100.000%	**$1,044,573**	**1,529,549**

NOTES:

(1) Base sales tax (7.75%) and property tax amounts obtained from financial statements for FY 2024, except for Town of Apple Valley FY 2022, City of Adelanto FY 2023, and the City of Needles FY 2023. Additional local tax is deducted for Barstow, Colton, Montclair, Ontario, Redlands, San Bernardino, Victorville, and Yucca Valley.

(2) Original assessment based on 50% population and 50% assessed value. Amounts are adjusted every fiscal year.

(3) In FY2015/2016, the Board of Directors approved an additional $133,418 every fiscal year for Council of Government (COG) activities.

(4) In FY2021/2022, the Board of Directors approved additional monetary obligations for COG activities: $66,675 for FY22-23, $133,350 for FY23-24, $200,000 for FY24-25.

(5) Starting FY2026/2027 and thereafter, an escalation factor of the lower of the Consumer Price Index (CPI) or 2% is applied to the total assessment of $1.5M. Current factor applied is 2%.

GANN Appropriations Limit

In November 1979, the voters of the State approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article XIIIB of the State Constitution, placing limits on the amount of revenue that can be spent by public agencies from the "proceeds of taxes."

In 1980, the State Legislature added Section 7910 to the Government Code, providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and changes in the California per capita income.

SBCTA is subject to the requirements of Article XIIB. Gann appropriations limits are calculated for and applied to SBCTA. In accordance with the requirements of Article XIIIB implementing legislation, the Board approved Resolution No. 25-071 on June 4, 2025, establishing appropriation for San Bernardino County Transportation Authority at $1,791,431,927.

The calculation for the Fiscal Year 2025/2026 appropriations limit is as follows:

Fiscal Year 2024/2025 Appropriations Limit		$1,675,670,948
Fiscal Year 2025/2026 adjustment:		
Change in California per capita personal income	=	6.44 %
Change in Population, San Bernardino County	=	0.44%
Per Capita Cost of Living converted to a ratio:		
$\frac{6.44 + 100}{100}$	=	1.0644
Population converted to a ratio:		
$\frac{0.44 + 100}{100}$	=	1.0044
Calculation of factor for Fiscal Year 2025/2026: 1.0644 x 1.0044 = 1.06908336		
$1,675,670,948 x 1.06908336 = $1,791,431,927		
Fiscal Year 2025/2026 Appropriations Limit		$1,791,431,927

Source: California per capita income - California Department of Finance
Population, San Bernardino County - California Department of Finance

PENDING

Funds/Funding Sources
Fiscal Year 2026/2027

General Fund

General Funds

- Amtrak
- EV Charging Stations Fund
- Indirect Cost Allocation Fund
- Indirect Cost Fund
- Local Transportation Fund - Admin
- Local Transportation Fund - Planning
- Local Transportation Fund - Rail
- Modeling Fees
- MSI Administration
- Rail Assets
- State of Good Repair – SBCTA
- State Transit Assistance Fund - Rail

Special Revenue Funds

Federal Fund:

- Congestion Mitigation and Air Quality
- Environmental Protection Agency
- Federal One-Time Awards
- Federal Railway Administration
- Federal Repurposed Earmarks
- Highway Bridge Program
- Highway Infrastructure Program
- Project National and Regional Significance
- Surface Transportation Program

Federal Transit Administration Fund:

- Federal Transit Administration 5307
- Federal Transit Administration 5307-CMAQ
- Federal Transit Administration 5309
- Federal Transit Administration 5339 Bus and Bus Facilities Formula Program

State Fund:

- Planning, Programming, and Monitoring
- Regional Improvement Program
- State Highway Operations & Protection Program
- State One-time Awards
- Transit and Intercity Rail Capital Program
- Transit and Intercity Rail Capital Program-SB125
- Zero Emission Transit Capital Program-SB125

Proposition 1B Fund:

- Public Utilities Commission

Senate Bill 1 Fund:

- Freeway Service Patrol (SAFE)-SB1
- Local Partnership Program-Formula-SB1
- Solutions for Congested Corridors Program-SB1
- Sustainable Communities Grants-SB1
- Trade Corridor Enhancement Program

Local Transportation Fund:

- Local Transportation Fund-Pass-through

State Transit Assistance Fund:

- State Transit Assistance Fund-Pass-through
- State of Good Repair Fund-Pass-through

Debt Service Fund:

- Sales Tax Revenue Bonds 2022A Fund
- Sales Tax Revenue Bonds 2023A Fund
- Sales Tax Revenue Bonds 2026A Fund

Measure I 1990-2010 Fund:

- MSI 1990-Valley Fund-Major Projects

Measure I 2010-2040 Fund:

- MSI Cajon Pass Fund
- MSI Colorado River Fund-Local Street
- MSI Colorado River Fund-Major Local Hwy
- MSI Colorado River Fund-Senior and Disabled
- MSI Colorado River Fund-Traffic Management System
- MSI Morongo Basin Fund-Local Street
- MSI Morongo Basin Fund-Major Local Hwy
- MSI Morongo Basin Fund-Senior and Disabled
- MSI Morongo Basin Fund-Traffic Management System
- MSI Mountain Fund-Local Street
- MSI Mountain Fund-Major Local Highway
- MSI Mountain Fund-Senior and Disabled
- MSI Mountain Fund-Traffic Management System
- MSI North Desert Fund-Local Street
- MSI North Desert Fund-Major Local Hwy
- MSI North Desert Fund-Senior and Disabled
- MSI North Desert Fund-Traffic Management System
- MSI Valley Fund-Arterials
- MSI Valley Fund-Express Bus/Rapid Trans
- MSI Valley Fund-Freeway Projects
- MSI Valley Fund-Fwy Interchange
- MSI Valley Fund-Grade Separations
- MSI Valley Fund-Local Street
- MSI Valley Fund-Metrolink/Rail Service
- MSI Valley Fund-Senior and Disabled
- MSI Valley Fund-Traffic Management System
- MSI Victor Valley Fund-Local Street
- MSI Victor Valley Fund-Major Local Hwy
- MSI Victor Valley Fund-Senior and Disabled
- MSI Victor Valley Fund-Traffic Management System

Nonmajor Funds:

- Active Transportation Program - State
- Affordable Housing & Sustainable Communities Program
- Climate Adaptation Planning
- Council of Governments Fund
- Freeway Service Patrol
- General Assessment Dues
- Low Carbon Transit Operations Program
- Property Assessed Clean Energy Fund
- SAFE Vehicle Registration Fees
- SCAQMD/Mobile Source Review Committee

Capital Projects Funds

- Local Projects Fund
- Valley Freeway Projects Bond Fund
- Valley Fwy Interchange Bond Fund
- Valley Project Fund
- Victor Valley Project Fund

Enterprise Fund:

- I-10 Express Lanes Contract 1
- I-15 Express Lanes Contract 1

Task Listing
Fiscal Year 2026/2027

Task	Title	Mgr
General Government Program		
0100	Board of Directors	MR
0200	Executive Administration and Support	MR
0350	General Counsel	JT
0400	Financial Management	LL
0410	Procurement	AJ
0450	Management Services	CF
0470	Human Resources	CF
0501	Intergovernmental	MA
0503	Legislation	MW
0605	Public Affairs	MW
0805	Building Operation	CF
Regional and Sub-Regional Planning Program		
0101	Environment	JL
0110	Regional Planning	JL
0203	Congestion Management	JL
0206	Data Program Management	JL
0404	Subregional Planning	JL
0406	Traveler Services & Intelligent Transportation Systems	JL
0704	Freeway Service Patrol/State	JL
0941	Mtn./Desert Planning & Project Development	JL
Council of Governments		
0511	Council of Governments	MA
Transit Program		
0309	Transit Operator Support	VL
0310	Transit Allocations/Pass-throughs	RG
0312	General Transit	VL
0313	Transit Right of Way Management	VL
0314	Transit Operations	VL
0315	Transit	VL
0383	Vanpool Program	VL
Project Delivery Program		
0815	Measure I Program Management	KH
0820	Freeway Projects	KH
0821	Express Lanes Project Development	PC
0830	Interchange Projects	KH
0840	Grade Separation Projects	KH
0860	Arterial Projects	KH
0870	Active Transportation Projects	KH
Fund Administration Program		
0500	Fund Administration	RG
0550	Allocations/Pass-throughs	RG
Debt Service Program		
0967	2022A Sales Tax Revenue Bond	LL
0968	2023A Sales Tax Revenue Bond	LL
0969	2026A Sales Tax Revenue Bond	LL
Express Lanes Operations Program		
0750	Express Lanes Operation	PC

Sub-Task Listing
Fiscal Year 2026/2027

Sub-Task	Title	Mgr
	Transit Operator Support	
0309	Transit Support	VL
0501	Federal Transit Act Programming	VL
	Transit Allocations/Pass-throughs	
0310	MSI S and D and Other Grants Pass-throughs	RG
0506	LTF Apportionment	RG
0507	STAF Apportionment	RG
	General Transit	
0352	Regional Representation	VL
0353	Program Management	VL
	Transit Right-of-Way Management	
0105	EV Infrastructure Planning	VL
0360	Right-of-Way Property Management	VL
0361	Maintenance of Way	VL
0362	Plan Reviews	VL
	Transit Operations	
0320	Rideshare and Park & Ride	VL
0340	Multimodal Mobility	VL
0341	Sante Fe Depot Bus Stop Improvements	VL
0371	Arrow Service	VL
0377	Metrolink Operating and Maintenance Subsidy	VL
	Transit Capital	
0328	Lilac to Rancho Double Track	VL
0334	West Valley Connector	VL
0336	DMU to ZEMU Vehicle	VL
0338	SCORE Rancho Cucamonga Siding ROW Support	VL
0339	Brightline-High Desert Stations Project	VL
0342	Enhanced Metrolink Rail Service Frequency	VL
0343	BRT Shuttle Service	VL
0344	ZEMU Vehicles Procurement	VL
0378	Arrow Capital Subsidy	VL
0379	Metrolink Capital Subsidy	VL
0380	Metrolink Station Improvement Capital Projects	VL
	Freeway Patrol Service/State	
0170	Restrictive	JL
0171	Unrestrictive	JL
	Fund Administration	
0373	Federal/State Fund Administration	RG
0502	TDA Administration	RG
0517	MSI Administration	RG
0609	Strategic Planning/Delivery Planning	RG
	Council of Governments	
0232	High Desert Energy Project	MA
7101	Public-Tech/Strategic Energy Plan Prg(Admin)	MA
7102	Public-Tech/Strategic Energy PlanPrg(Direct)	MA
7103	Public-Tech/Strgic Enrgy PlanPrg(Market)	MA
7111	Pub Sec-Norm Meter Energy Consump(Admin)	MA
7112	Pub Sec-Norm Meter Energy Consump(Direct)	MA
7113	Pub Sec-Norm Meter Energy Consump(Market)	MA
7201	Workforce Ed/Train -Train/Ed Prg(Admin)	MA
7202	Workforce Ed/Train-Train/Ed Prg(Direct)	MA
7203	Workforce Ed/Train-Train/Ed Prg(Market)	MA
7211	Workforce Ed/Train-WF Develop Prg(Admin)	MA
7212	Workforce Ed/Train-WFDevPrg(Direct)	MA
7213	Workforce Ed/Train-WFDevelop Prg(Market)	MA
7301	Code/Stand-Train/Education Program (Admin)	MA
7302	Code/Stand-Train/Education Prg(Direct)	MA
7303	Code/Stand-Train/Education Prg(Market)	MA
7311	Code/Stand-Train/Education Prog(Admin)	MA
7312	Code/Stand-Tech Support Prg(Direct)	MA
7313	Code/Stand-Tech Support Prog(Market)	MA
	Allocations/Pass-throughs	
0515	MSI Valley Apportionment and Allocation	RG
0516	MSI Mt/Desert Apportionment and Allocation	RG
0918	Measure I Local Pass-through	RG
	Express Lanes Operations	
0831	I-15 Corridor Express Lanes Improvements Contract 1	PC
	Freeway Projects	
0816	Tree Mitigation	KH
0821	I-10 Corridor Contract 2A	KH
0823	I-10 Corridor Contract 1	KH
0831	I-15 Corridor Express Lanes Improvements Contract 1	KH
0838	I-215 Construction	KH
0839	I-215 Bi-County HOV Gap Closure Project	KH
0840	I-215 Barton Road Interchange	KH
0844	US-395 Phase 2 Widening Project	KH
0854	I-10 EB Truck Climb/Live Oak/County	KH
0857	I-15 Cajon Pass Project	KH
0859	ST-18 Median Widening and Re-Profiling	KH
0887	SR-210 Lane Addition	KH
	Express Lanes Project Development	
0821	I-10 Corridor Contract 2	PC
0831	I-15 Corridor Contract 1	PC
	Interchange Projects	
0803	SR-210 Baseline Road Interchange	KH
0808	I-10 Wildwood Interchange	KH
0814	SR-10 Waterman Avenue	KH
0853	I-215 University Pkwy/State St. Interchange	KH
0864	SR-210 Del Rosa Ave Interchange	KH
0865	I-215 Palm Ave Interchange	KH
0893	SR-60 Central Avenue Interchange	KH
0895	I-10/Alabama Street Interchange	KH
0897	I-10 Cedar Avenue Interchange	KH
0898	I-10 Mount Vernon Avenue Interchange	KH
	Arterial Projects	
0701	Valley Signal Coordination	KH
0810	Metrolink ATP - Phase 2	KH
0813	N.1st Ave Bridge Over-Mojave River-Overflow	KH
0827	Mount Vernon Avenue Viaduct	KH
0860	SR-62 Sage Ave to Airway Ave Town of Yucca Val	KH
0861	Zero-Emission Truck Charging Station in Baker	KH
	Active Transportation Projects	
8001	Highland/Redlands Gap Connector	KH

Sub-Task Listing
Fiscal Year 2026/2027

Sub-Task	Title	Mgr
Mt./Desert Planning and Project Development		
2001	Bear Valley Smart Corridor	JL
	Administrative	
0920	Financial Management	ADM
0921	Management Services	ADM
0922	Intergovernmental Relations	ADM
0923	Legislation	ADM
0924	Public Affairs	ADM
0925	Building Operation	ADM
0926	Environment and Energy Conservation	ADM
0927	Vanpool Program	ADM
0928	Traveler Services	ADM
0929	Call Box System	ADM
0930	Freeway Patrol Service/State	ADM
0931	Planning	ADM
0932	Mt./Desert Planning and Project Development	ADM
0933	General Transit	ADM
0934	Transit Capital	ADM
0935	General Commuter Rail	ADM
0936	Project Delivery	ADM
0937	Fund Administration	ADM
0938	Executive Administration and Support	ADM
0939	General Counsel	ADM
0940	Board Meeting	ADM
0941	GPC Meeting	ADM
0942	Transit Meeting	ADM
0943	MVSS Meeting	ADM
0945	Mtn./Desert	ADM
0946	Public Records Request	ADM
0947	Intergovernmental – CTA	ADM
0950	Loan Admin Fee (Revenue Only)	ADM
0951	Transit Right-of-Way	ADM
0952	Operations (Rideshare)	ADM
0953	Transit Operators Support	ADM
0954	Air Quality Activities	ADM
0955	Continuity Planning	ADM
0956	Legislative Policy Committee	ADM
0957	Records Retention	ADM
0958	Enterprise Resource Planning	ADM
0959	Procurement	ADM
0960	Council of Governments	ADM
0961	MSI Extention	ADM
0980	Property Rental Fees	ADM
0981	Station Host Services	ADM
0982	Metrolink Corporate Partner Program	ADM

Object Category List
Fiscal Year 2026-2027

Capital Outlay
Buildings and Structures
Computer Hardware and Software
Improvements Other than Building and Structures
Office Furniture and Equipment
Office Equipment/Software-Inventorial

Debt Service
Bond Principal
Bond Interest
Fiscal Agent Fees

Express Lanes Operations
CHP Patrol Services
Construction Capital
Construction Support
Consulting Services
Depreciation Exp - Infrastructure
Dues/Memberships
Express Lane Surface Maintenance
Financing Fee (TIFIA Annual) - Debt Fee
Freeway Service Patrol
Insurance Premiums - General Liability
Interest Expense on TIFIA Loan
Legal
Marketing/Advertising
Meeting Expense
O&M - CHP - FSP Oversight
Office Supplies
Operating Transfer to General Fund
Operating Transfer to MSI Fund
Postage/Mailing
Printing
Professional Services
Rent
TCA - Processing Costs - ETC
TCA - Processing Costs - ETC- Violations
TCA Credit Card Processing Fee - Toll Transactions
TCA Credit Card Processing Fee - Violation Transactions
TCA Toll Services Cost – All Other Line Items
Training/Registration
Travel - Employee
Travel - Mileage Employee
Utilities

Other Services and Charges
Advertising
Automotive Insurance
Bank Charges
Commercial Paper Interest
Commercial Paper Principal
Communications
Contributions/Subsidies
Crime Insurance
Cyber Liability Insurance
Debt Fees
Dues/Memberships
Employee Commuter Subsidy
General Liability Insurance
Motor Vehicles
Other Service Charges
Postage
Printing - External
Printing - Internal
Property Insurance
Public Information Activities
Record/Equipment Storage
Training/Registration
Travel Expense - Employee
Travel Expense - Non-Employee
Travel Expense-Mileage-Employee
Travel Expense-Mileage-Non-Employee
Travel Expense-Other-Metrolink Tickets
Umbrella Liability Insurance

Pass-throughs and Allocations
Major Local Highway Payments
Major Street Payments
Pass-through Payments
Project Develop Traffic Management System Payment

Professional and Technical Services
Attendance Fees
Auditing and Accounting
Claims
Consulting Services
County Fees
Grant Writing
Information Technology Services
Investment Management Fees
Legal Fees
Professional Services
Program Management Fees
Program Management Fees OFS
Project Controls (Planning-COG)
Security

Supplies
Office Expense
Meeting Expense

Property Services
Construction Capital
Construction Support
Maintenance-Buildings
Maintenance-Call Boxes
Maintenance-Motor Vehicles
Maintenance-Office Equipment
Maintenance-Toll Services Systems
Rail Maintenance-of-Way
Rentals-Office Equipment
Right-of-Way Capital
Utilities
Utilities Capital
Utility Relocation Costs

Salaries and Benefits
Administrative Leave
Administrative Leave-Cash Out
Auto Allowance
Blood Donation
Cellular Allowance
Deferred Compensation
Deferred Compensation-Part-time
Election Voting
Flex Spending Account
Fringe Allocation-General
Group Benefit
Group Flex Benefits
Group Life Insurance
Group LTD Insurance
Group STD Insurance
Group Vision Insurance
Holiday Pay
Jury Duty
Longevity/Retention Pay 2%
Medicare Contribution
Military Leave Pay
Overtime
Regular Full-Time Employees
Regular Part-Time Employees
Retirement Cash-Excess
Retirement Contribution-Employee
Retirement Contribution-Employer
Retirement Medical-Employer
Sick Leave Pay
Survivor Benefits Retire-Employer
Tuition Reimbursement
Unemployment Compensation
Vacation Leave Pay
Vacation Leave Pay- Cash Out
Workers' Compensation

Acronym List

AB	Assembly Bill
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AHSCP	Affordable Housing & Sustainable Communities Program
AI	Artificial Intelligence
AMF	Arrow Maintenance Facility
Amtrak	National Railroad Passenger Corporation
AOD	Automated Occupancy Detection
AQMP	Air Quality Management Plan
ATP	Active Transportation Program
B2B	Business to Business
BBF	Bus and Bus Facilities
BNSF	Burlington Northern Santa Fe Railroad
BRT	Bus Rapid Transit
BUILD	Better Utilizing Investments to Leverage Development
CAD	Computer-Aided Design
CalCOG	California Association of Councils of Governments
CalSTA	California State Transportation Agency
Caltrans	California Department of Transportation
CAP	Climate Adaptation Planning
CAPTI	Climate Action Plan for Transportation Infrastructure
CARB	California Air Resources Board
CCMTAC	City/County Manager's Technical Advisory Committee
CCR	California Code of Regulations
CCTV	Closed Circuit Television System
CDTFA	California Department of Tax and Fee Administration
CEQA	California Environmental Quality
CFR	Code of Federal Regulations
CHP	California Highway Patrol
CIG	Capital Investment Grants
CIP	Construction in Progress
CMAQ	Congestion Mitigation and Air Quality
CMP	Congestion Management Program
COG	Council of Governments
COLA	Cost of Living Adjustment
CP	Control Point
CPA	Certified Public Accountant
CPH	Comprehensive Project Hub
CPI	Consumer Price Index
CPNA	Capital Project Needs Analyses
CRP	Carbon Reduction Program
CRPG	Climate Pollution Reduction Planning Grant
CTC	California Transportation Commission
CTOC	California Toll Operators Committee
CTSA	Consolidated Transportation Services Agency
CTTA	California Tow Truck Association
DAO	Data and Analytics Office

Acronym List

Depot	Santa Fe Depot
DIF	Development Impact Fee
DMAR	Development Mitigation Annual Reports
DMO	Data Management Office
DMU	Diesel Multiple Unit
EEP	Establish Existing Planting
EPA	Environmental Protection Agency
ERCD	Evacuation Resilience Center Design
EV	Electric Vehicle
FHWA	Federal Highway Administration
FRA	Federal Railroad Administration
FSP	Freeway Service Patrol
FTA	Federal Transit Administration
FTIP	Federal Transportation Improvement Program
G5	Microsoft 365 G5
GAAP	Generally Accepted Accounting Principles
GFOA	Government Finance Officers Association
GGRF	Greenhouse Gas Reduction Fund
GHG	Greenhouse Gas
GIS	Geographic Information System
GPC	General Policy Committee
HBP	Highway Bridge Program
HERO	Home Energy Retrofit Opportunity
HIP	Highway Infrastructure Program
HIPP	Housing Infill on Public and Private Lands
HOT	High Occupancy Toll
HOV	High Occupancy Vehicle
HRIS	Human Resoures Information System
HVAC	Heating, Ventilation, and Air Conditioning
IE	Inland Empire
I-REN	Inland Regional Energy Network
IFB	Invitation for Bid
IIJA	Infrastructure Investment and Jobs Act
IIP	Interregional Improvement Program
IT	Information Technology
ITS	Intelligent Transportation System
JPA	Joint Powers Authority
LA SAFE	Los Angeles County Service Authority for Freeway Emergencies
LCTOP	Low Carbon Transit Operations Program
LED	Light-Emitting Diode
LPP	Local Partnership Program
LRMTP	Long Range Multimodal Transportation Plan
LTF	Local Transportation Fund
MDAQMD	Mojave Desert Air Quality Management District
MLH	Major Local Highway

Acronym List

MSI	Measure I
MSRC	Mobile Source Air Pollution Reduction Review Committee
MU	Multiple Unit
NHFP	National Highway Freight Program
NHPP	National Highway Performance Program
NHS	National Highway System
NOFA	Notice of Funding Availability
NTD	National Transit Database
OCTA	Orange County Transportation Authority
ONT	Ontario International Airport
PACE	Property Assessed Clean Energy
PASTACC	Public and Specialized Transportation Advisory and Coordination Council
PDTF	Planning and Development Technical Forum
PA/ED	Project Approval and Environmental Document
PEP	Population Estimates Program
PNRS	Project National and Regional Significance
PPM	Planning, Programming, and Monitoring
PSR/PDS	Project Study Report/Project Development Support
PTA	Public Transportation Account
PTC	Positive Train Control
PUC	Public Utilities Commission
QA/QC	Quality Assurance/Quality Control
RAISE	Rebuilding American Infrastructure with Sustainability and Equity
RCTC	Riverside County Transportation Commission
REAP	Regional Early Action Planning
REN	Regional Energy Network
RFP	Requests for Proposals
RHNA	Regional Housing Needs Assessment
RIP	Regional Improvement Program
ROW	Right-of-Way
RPRP	Redlands Passenger Rail Project
RSTAC	Rail Station Technical Advisory Committee
RTL	Ready to List
RTP	Regional Transportation Plan
RTP/SCS	Regional Transportation Plan/Sustainable Communities Strategy
SAFE	Service Authority for Freeway Emergencies
SB	San Bernardino
SB (with number)	Senate Bill
SBCOG	San Bernardino Council of Governments
SBCTA	San Bernardino County Transportation Authority
SBTAM	San Bernardino County Transportation Analyst Model
SBTAM+	San Bernardino County Transportation Analyst Model Plus
SBVCTSS	San Bernardino Valley Coordinated Traffic Signal System
SCAG	Southern California Association of Governments
SCAQMD	South Coast Air Quality Management District
SCCP	Solutions for Congested Corridors Program
SCO	State Controller's Office

Acronym List

SCORE	Southern California Optimized Rail Expansion
SCRRA	Southern California Regional Rail Authority
SGC	Strategic Growth Council
SGR	State of Good Repair Program
SHOPP	State Highway Operation and Protection Program
SoCal 511	Southern California 511
SR	State Route
SRTP	Short Range Transit Plan
SRTS	Safe Routes to Schools
STA	State Transit Assistance Fund
STBG	Surface Transportation Block Grant
STIP	State Transportation Improvement Program
STP	Surface Transportation Block Grant Program
SUV	Sports Utility Vehicle
TAC	Technical Advisory Committee
TAF	Transportation Analyst Framework
TAP	Transportation Alternatives Program
TCA	Transportation Corridor Agencies
TCEP	Trade Corridor Enhancement Program
TDA	Transportation Development Act
TDM	Transportation Demand Management
TIA	Traffic Impact Analyst
TIFIA	Transportation Infrastructure Finance and Innovation Act
TIRCP	Transit and Intercity Rail Capital Program
TLSP	Traffic Light Synchronization Program
TTAC	Transportation Technical Advisory Committee
USDOT	US Department of Transportation
VCTC	Ventura County Transportation Commission
VMT	Vehicle Miles Traveled
WET	Workforce Education and Training
WRCOG	Western Riverside Council of Governments
WVC	West Valley Connector
ZETCP	Zero-Emission Transit Capital Program
ZEMU	Zero-Emission Multiple Unit Vehicle
ZETI	Zero Emission Truck Infrastructure
ZEV	Zero Emission Vehicle

Glossary of Budget Terms

The following explanations of terms are presented to aid in understanding the narrative discussions and illustrations included in this budget document and the terminology generally used in governmental accounting, auditing, financial reporting and budgeting.

Accrual Basis
Method of accounting recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows. On an accrual basis, revenues are recorded when earned and expenses are recorded when incurred.

Amortization
To systematically reduce a balance over time of a loan or an intangible asset over a set period of time.

Annual Budget
A budget that is applicable to a single Fiscal Year. ***Refer to Budget***.

Arbitrages
Is the term used to define the profits gained by investing proceeds derived from low-interest-rate debt into higher-yielding investments or securities.

Audit
A systematic collection of sufficient, competent evidential matters needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties. ***Refer to Financial Audit***.

Balanced Budget
A budget where estimated revenues and fund balance equal appropriations.

Basis of Accounting
A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bond
Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget
A plan of financial operation embodying an estimate of a proposed expenditure for a given period and the proposed means of financing that expenditure. Used without any modifier, the term usually indicates a financial plan for a single Fiscal Year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by the body. ***Refer to Annual Budget***.

Budgetary Control
The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Document
The instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body.

Capital Expenditure
Expenditures incurred construct, purchase, or improve, capital assets that have a useful life of more than two years. This includes outlays for major projects as detailed in the Program Expenditure Detail Section for Transit and Project Delivery when SBCTA may or may not own or operate the finished project.

Capital Projects Fund
A governmental fund that accounts for local reimbursements and contributions, commercial paper, and sales tax revenue bond proceeds for transportation and transit improvement projects.

Commercial Paper
A short-term debt security generally sold at a discount and redeem at full value. The gain is considered interest payment. Most commercial papers mature within 270 days.

Debt
An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Discount
When a bond is sold for less than its face amount, it is said to have been sold at a discount. The discount is the difference between the amounts received.

Debt Service Fund
A fund that accounts for the accumulation of resources that are restricted, committed, or assigned for the payment of principal and interest on the sales tax revenue bonds.

Debt Coverage Ratios
Comparative statistics illustrate the relation between the issuer's outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit rating of an issue, especially with general obligation bonds.

Debt Premium
When a bond is sold for more than its face amount, it is said to have been sold at a premium. The premium is the difference between the amounts received.

Encumbrance
Commitments related to unperformed contracts for goods and services.

Enterprise Fund
Proprietary fund that provides goods and services to the public for a fee that makes the entity self-supporting.

Expenditure
Decreases in net financial resources are not properly classified as other financing uses. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements and share revenues.

Financial Advisor
In the context of bond issuances, a consultant who advises the issuer on any of a variety of matters related to the issuance. The financial advisor sometimes also is referred to as the fiscal consultant.

Financial Audit
Audits are designed to provide independent assurance of the fair presentation of financial information.

Glossary of Budget Terms

Fiscal Year
A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund
A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance
The difference between assets and liabilities is reported in a governmental fund.

General Fund
It is the primary fund of the organization and is used to record all resource inflows and outflows that are not associated with special-purpose funds. Activities being paid for through the General Fund constitute the core administrative and operational tasks of the organization.

Generally Accepted Accounting Principles (GAAP)
Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Generally Accepted Auditing Standards (GAAS)
Rules and procedures that govern the conduct of a financial audit.

Generally Accepted Government Auditing Standards (GAGAS)
Standards for the conduct and reporting of both financial and performance audits in the public sector promulgated by the Government Accountability Office through its publication Government Auditing Standards, commonly known as the "Yellow Book."

Independent Auditor
Auditors who are independent, both in fact and appearance, of the entities they audit. Both GAAS and GAGAS set specific criteria that must be met for an audit to be considered independent.

Joint Powers Authority
Any organization formed by two or more public entities that have agreed in a contract or agreement to jointly exercise any power common to them.

Joint Venture
A legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain 1) an ongoing financial interest or 2) an ongoing financial responsibility.

Loan Receivable
An asset account reflecting amounts loaned to organizations external to the Agency, including notes taken as security for such loans.

Measure I Sales Tax
A one-half of one cent transaction and use tax applicable in the incorporated and unincorporated territory of San Bernardino County for a period of thirty (30) years, commencing in April 2010, for local transportation purposes and the Transportation Expenditure Plan.

Modified Accrual Basis
Basis of accounting used in conjunction with current financial resources measurement focus that modifies the accrual basis of accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are generally recorded when a liability is incurred, except for expenditures related to debt service and compensated absences, which are recognized when payment is due. Furthermore, revenues are available when they are collected within the current period or soon thereafter to pay liabilities of the current period.

Operating Transfers
All inter-fund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

Other Financing Sources
An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.

Other Financing Uses
A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends.

Overhead/Indirect
Expenses that cannot be specifically associated with a given service, program, or department and thus cannot be clearly associated with a particular functional category. These expenses include rent, utilities, supplies management, general staff support, and general management and supervision.

Principal
In the context of bonds, other than deep-discount debt, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

Program
Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Program Budget
A budget wherein expenditures are based primarily on programs of work and secondary on character and object class.

Purchase Order
A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserved Fund Balance
Portion of a governmental fund's net assets that is not available for appropriation.

Special Revenue Fund
Fund that is used to account for specific revenue sources that are restricted, committed, or assigned to expenditures for purposes.

Trustee
A fiduciary holding property on behalf of another.