



Fiscal Year 2025-26 Proposed Budget

Orange County Transportation Authority





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CHIEF EXECUTIVE OFFICE

Darrell E. Johnson
Chief Executive Officer

June 12, 2025

Chair Doug Chaffee and Members of the Board of Directors:

In alignment with the vision, mission, and values of the Orange County Transportation Authority (OCTA), and pursuant to the Board of Directors' Strategic Initiatives, it is my privilege to submit the fiscal year (FY) 2025-26 budget. This balanced budget, totaling \$1.74 billion, commits the necessary resources to provide innovative, stable, and sustainable transportation solutions for the residents and visitors of Orange County.

For the FY 2025-26 budget, flat growth is projected for both local and state sales taxes, including specifically at the voter-approved Measure M (1/2-cent Local Transportation Authority (OCTA) sales tax revenue, the policies are cautiously conservative. The M2 Program revenue is forecast to be \$432.4 million, similar to the quarter-cent Local Transportation Authority (OCTA) sales tax revenue, primarily supporting the M2 program, is anticipated to be \$220 million.

The M2 Program defines a clear path to enhance transportation across our cities and County. The M2 program supports a balanced system across all modes of transit, streets, roads, and environmental initiatives. The FY 2025-26 budget for the M2 program includes \$464 million for freeway improvement projects and \$166 million for the maintenance of streets and roads. The budget also allocates \$100 million for M2 Transit Programs, which comprises \$38 million to support regional rail services and \$62 million for OC Streetcar.

The FY 2025-26 budget outlines a robust plan for transit services, with a clear focus on enhancements, sustainability, and resiliency operations. The budget allocates \$574 million to the OC Bus Program, supporting up to 1.62 million service hours. Sustainability and resiliency focus is also a key theme of the budget, with ongoing investments in buses and infrastructure. A capital budget of \$100 million is included for the procurement of seven zero-emission 60-foot buses, bus base and transit center improvements, as well as a communications system upgrade. Additionally, the budget ensures continued support for Metrolink rail service.

OCTA's express lanes demonstrate solid performance with the 91 Express Lanes continuously meeting commitments, reflecting the effectiveness of existing traffic management strategies. The budget expects traffic volumes to increase by 3 million trips, reaching 23 million trips as a result of increased traffic patterns. In addition, the 405 Express Lanes are forecasted to reach 71.5 million trips in FY 2025-26 over the five ingress/egress points in the 405 corridor, which is an increase of 3.4 million trips from the current year-end estimate.

The FY 2025-26 budget is a testament to the Board's Strategic Initiatives and OCTA's dedication to delivering a balanced and sustainable transportation network, ensuring Orange County keeps moving safely and efficiently.

Sincerely,

Darrell E. Johnson
Chief Executive Officer

Orange County Transportation Authority
550 South Main Street / P.O. Box 14184 / Orange / California 92863-1584 / (714) 560-OCTA (6282)

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EXECUTIVE SUMMARY

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Orange County Transportation Authority (OCTA) is governed by an 18-member Board of Directors (Board) consisting of five members of the Orange County Board of Supervisors, ten city council members selected by the cities in the supervisorial district in which they represent, two public members selected by the other

15 board members, and a representative appointed by the Governor of California serving in a non-voting capacity. OCTA is managed by a Chief Executive Officer (CEO), who acts in accordance with the direction, goals, and policies articulated by the Board.



2025 BOARD OF DIRECTORS



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Supervisor, 4th District



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Vice Chair
City Member, 5th District



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Director
City Member, 2nd District



Mike Carroll
Director
City Member, 3rd District



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Director
Supervisor, 5th District



Patrick Harper
Director
City Member, 1st District



Michael Hennessey
Director
Public Member



Fred Jung
Director
City Member, 4th District



Stephanie Klopfenstein
Director
City Member, 1st District



Carlos A. Leon
Director
City Member, 4th District



Janet Nguyen
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Supervisor, 1st District



Tam T. Nguyen
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Public Member



Vicente Sarmiento
Director
Supervisor, 2nd District



John Stephens
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Director
Supervisor, 3rd District

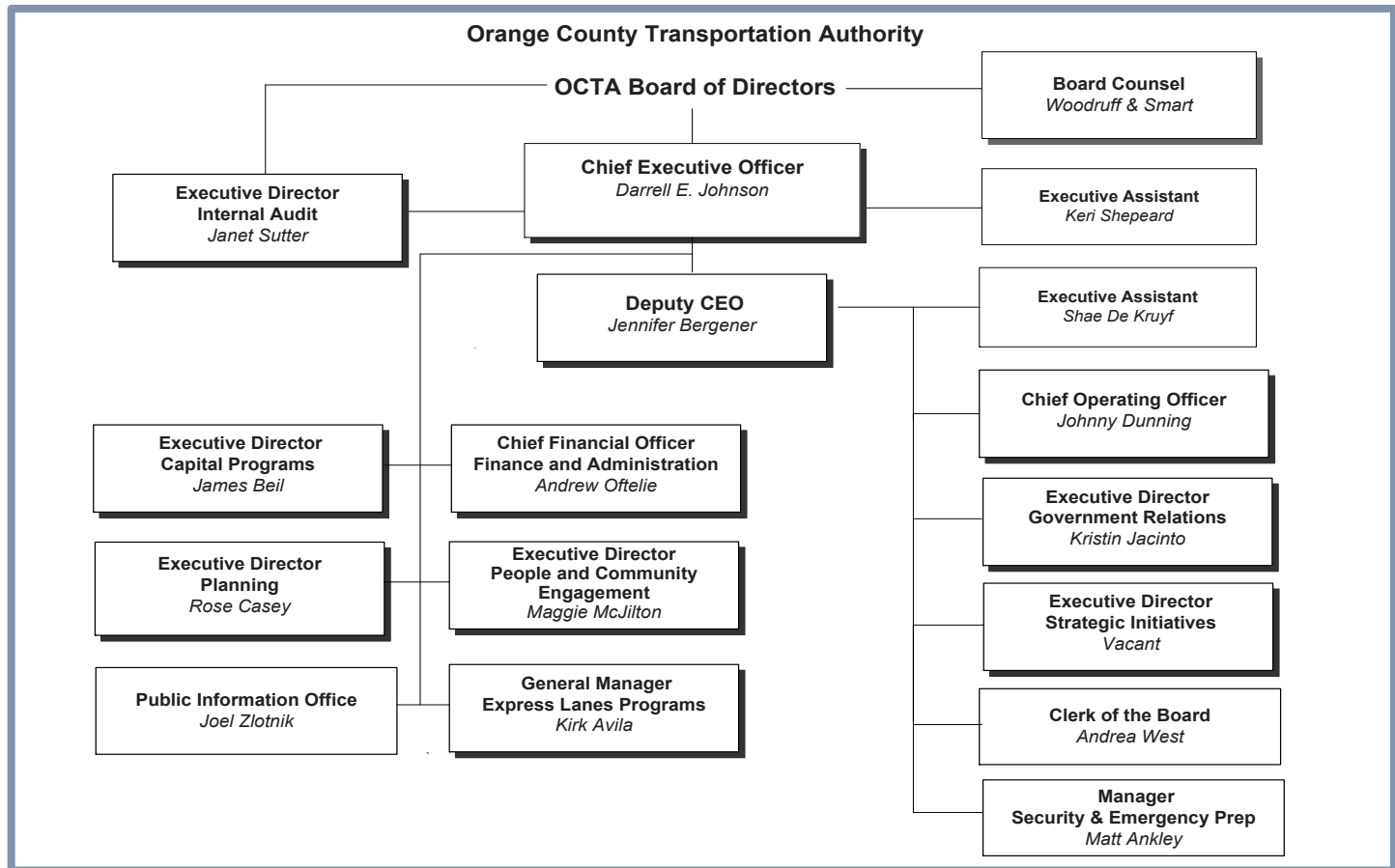


Lan Zhou
Governor's Ex-Officio Member
Caltrans District 12
District Director



Executive Summary

Organizational Chart



Organizational Profile

OCTA was established by state law and began serving the public on June 20, 1991. OCTA is responsible for providing coordinated, effective, and accountable transportation planning and public transportation services within Orange County.

OCTA works with federal, state, regional, and local agencies to plan, fund, implement, and maintain transportation programs and services throughout Orange County. The Board of Directors (Board) and staff work in close partnership with related agencies from all levels of government as the County's advocate for transportation improvements and ongoing services. Since its inception, OCTA's partnerships have resulted in increased funding for road and highway improvements, expansion of fixed route bus service, and creation of regional rail service, all of which expand the variety of transportation choices in Orange County.

Strategic initiatives by OCTA's Board address Orange County's many transportation needs. In FY 2025-26, OCTA will continue to work on important transportation projects and the Board approved Measure M2 (M2) (also known as OC Go) Next 10 Delivery Plan, which demonstrates fiscal sustainability and the continuation of critical programs and projects. These projects include the State Route 91 Improvement Project between State Route 55 and State Route 57 and completion of the OC Streetcar, Orange County's 4.1-mile modern electric streetcar that will run through Santa Ana into Garden Grove.

The initiatives also focus on continuing to build a transportation network that is balanced and reliable, is fiscally conservative with taxpayer dollars, and protects the environment.



Strategic Plan Framework

OCTA’s Strategic Plan provides a detailed approach to address Orange County’s transportation needs and provides the framework used for the development of the annual budget. OCTA’s core values describe the behaviors, attributes, principles, and beliefs that guide all OCTA staff. The Strategic Plan Goals and Board Strategic Initiatives are reflected in all of OCTA’s efforts.

Long-Range Transportation Plan

OCTA updates the Long-Range Transportation Plan (LRTP) every four years. The multimodal projects and programs included are the basis for the Southern California Association of Governments’ Regional Transportation Plan (RTP). The LRTP provides a blueprint for transportation improvements in Orange County and for development of the RTP.

With new challenges that have emerged over the years, the goals of the 2022 LRTP, Directions 2045 remain steady, thereby allowing plans, programs, and projects to stay on course. The cornerstone of the LRTP is the delivery of the voter approved OC Go programs and fulfilling OCTA’s responsibility for delivering safe and reliable transit service.

The second long-term goal is improving system performance. This goal is related to all travel modes and often requires consideration of innovative solutions that respond to Orange County’s growing travel demand. The third goal of expanding system choices aims to provide travelers with convenient and equitable travel options. Residents and employees in Orange County should have options available to fulfill their travel needs and provide equitable access to jobs and other essential destinations. The final long-term goal is supporting sustainability. This goal highlights the need for strategies that reduce climate-related risks to Orange County’s transportation infrastructure and travelers. This goal also considers the need for a transportation plan that is financially achievable and that maintains Orange County’s existing infrastructure. These goals, along with feedback received from public and stake-

holder engagement, were considered in developing the performance measures used to evaluate this LRTP. They were also key in developing the Paths to Success, which identify categories of strategies needed to adapt to the challenges outlined in the LRTP goals.

Strategic Plan Goals

MOBILITY

Deliver programs, projects, and services to improve the movement of people and goods throughout Orange County and the region.

PUBLIC SERVICE

Enhance customer satisfaction by understanding, connecting with, and serving our diverse communities and partners.

FISCAL SUSTAINABILITY

Ensure fiscal health through prudent financial management and by protecting and leveraging available revenue sources.

STEWARDSHIP

Embrace responsible policies and practices designed to promote environmental sustainability and enhance the safety and quality of life in Orange County.

ORGANIZATIONAL EXCELLENCE

Continue the tradition of being a high-performing organization through employee development and efficient business practices.



Executive Summary

OCTA's Core Values

INTEGRITY

We deliver as promised and do so ethically, fairly, and with transparency.

CAN-DO SPIRIT

We tackle challenges with innovation, vision, and strategic thinking.

CUSTOMER FOCUS

We treat our customers with care, consideration, and respect, providing friendly and reliable professional service responsive to their needs.

COMMUNICATION

We provide consistent, timely, and reliable information in an open, honest, and straightforward manner.

TEAMWORK/PARTNERSHIP

We work well together from a sense of shared purpose and mutual respect.

SAFETY

We work to ensure the ongoing safety of the traveling public and our employees.

Comprehensive Business Plan

The Comprehensive Business Plan (CBP) is a financially constrained business-planning tool designed to assist OCTA in implementing its strategic goals and objectives. The CBP encapsulates OCTA's major programs and outlines goals and objectives over the next 20 years, as articulated by the Board. This is accomplished within the framework of sound business practices to provide an effective and efficient multimodal transportation network to the residents of Orange County.

Through the use of financial modeling and divisional input and review, a comprehensive study of economic influences and programmatic needs and objectives are incorporated into a business-planning document. The CBP validates the feasibility of proposed program and service levels, anticipates a variable economic environment, and identifies and proposes policy direction. The CBP is an evolving document that is Board-approved and responds to the ever-changing social, political, and economic environment. The CBP lays the foundation for the annual budget process.

Transit Master Plan

OCTA developed a Transit Master Plan, titled the OC Transit Vision, to define the future of transit in Orange County. The OC Transit Vision takes a high-level look at long-term transit needs throughout the county, which includes bus, rail, paratransit, and new types of transportation services. The OC Transit Vision identifies the corridors countywide with the greatest demand and potential and assesses which modes of high-capacity or premium transit, such as streetcar or bus rapid transit (BRT), may be appropriate for each corridor. Finally, the OC Transit Vision prioritizes the projects of most immediate need for near-term development.



Orange County Transportation Authority

2025 Board & CEO Initiatives

Deliver the Public a Balanced, Sustainable, & Equitable Transportation System



- Provide Efficient, Reliable, and Accessible Options to Move People and Goods
- Continue to Fulfill Commitments through the Voter-Approved Measure M2 Local Sales Tax Program
- Actively Engage with Stakeholders and Seek Input from Diverse Communities

Ensure Organizational Resiliency through Fiscal & Environmental Responsibility



- Maintain Financial Integrity and Effectively Administer Taxpayer Dollars for Transportation
- Adapt to Changes in the Environment through Enhanced Resiliency Initiatives
- Support Thriving Communities by Advancing Environmental Stewardship and Sustainability

Uphold Continued Excellence, Diversity, & Collaboration



- Optimize Relationships with Regional, Business, and Community Partners to Advance Shared Priorities
- Reflect Community Values through a Continued Commitment to an Inclusive and Diverse Work Culture
- Promote Employee Development and Belonging by Providing a Safe and Welcoming Workplace


Doug Chaffee
Chair


Darrell E. Johnson
Chief Executive Officer



Executive Summary

Orange County Profile

Orange County encompasses 789 square miles in Southern California, situated south of Los Angeles County, north of San Diego County, and west of Riverside and San Bernardino Counties. Its location offers residents access to beaches, mountains, and urban centers, along with a mild climate, a diverse housing market, and top-rated educational institutions.

Orange County is home to 34 incorporated cities and a number of unincorporated communities, together supporting a population of approximately 3.25 million residents. This makes it the third most populous county in California and the sixth most populous in the United States. According to the Orange County Transportation Authority's (OCTA) Long-Range Transportation Plan (LRTP), the population is projected to grow by approximately 10%—or over 284,000 residents—by the year 2045.

The county's continued economic vitality is bolstered by its blend of business, cultural, and lifestyle amenities, including:

- Major financial and corporate hubs
- A wide array of retail, dining, and entertainment centers
- Renowned institutions such as California State University, Fullerton and the University of California, Irvine
- Leading community college districts
- Globally recognized attractions like Disneyland, Disney California Adventure, and Knott's Berry Farm
- John Wayne Airport provides accessible air travel options, and residents benefit from an extensive bus and rail network operated by OCTA, including intercounty connections and local services.

OCTA's history of mobility solutions began with the launch of countywide public bus service in 1972, aimed at addressing growing population and congestion pressures. In 1990, voters approved Measure M (M1)—a half-cent sales tax initiative to fund improvements in freeways, local streets, and public transit infrastructure.

In 2006, Orange County voters overwhelmingly approved the Measure M2 Renewal, extending the sales tax measure for an additional 30 years. This has en-





abled OCTA to continue delivering impactful transportation improvements, including investments in transit operations, active transportation, freeway expansions, environmental mitigation, and upcoming rail infrastructure such as the OC Streetcar.

Orange County remains a nationally recognized model for regional mobility, economic development, and quality of life, supported by strong public investment and regional collaboration.

Economic & Financial Condition

The unemployment rate in Orange County held steady at 3.8% in December 2024, unchanged from the same period in 2023. In comparison, the statewide unemployment rate was 5.5%, while the national rate stood at 4.1% as of December 2024.

Between December 2023 and December 2024, total non-farm employment grew by 10,900 jobs, representing a 0.6 percent increase. The private education and health services sector led job growth, adding 9,200 jobs, with health care and social assistance accounting for 82 percent of the gain (up 7,500 jobs). Private educational and health services saw an overall increase of 1,700 jobs. Five other industry sectors experienced growth, contributing a total of 9,800 jobs: trade, transportation, and utilities, along with leisure and hospitality, each added 2,400 jobs; professional and business services gained 2,100 jobs; government expanded by 1,800 jobs; and financial activities grew by 1,100 jobs. Conversely, four sectors experienced job declines over the year: construction lost 4,100 jobs, manufacturing declined by 3,000 jobs, and both the information and other services sectors decreased by 500 jobs each. Employment in mining and logging remained unchanged.

For the residential real estate market, residential permits in Orange County decreased by 36% in the first eleven months of 2024, compared to the first eleven months of 2023. The decrease was 11 percent in single family permits but 45 percent in the multifamily permits. Existing home sales were 3.3 percent higher in the first three quarters of 2024 compared to the first three quarters of 2023. In 2024, it took an average of 2.5 months to sell the inventory of



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detached single-family homes in Orange County. That number was 3.7 months in the Inland Empire, indicating that the shortage of listings in Orange County was more severe than in the Inland Empire. The median detached single family home price increased from \$1,261,667 in 2023, to \$1,388,079 in 2024, an increase of 10 percent. The increase was 6.4 percent in California and 5.1 percent in the Inland Empire.

Sales tax collections are anticipated to remain flat in FY 2025-26 when compared to current year-end estimates; this will be a slight decline when compared to the year-over-year budget for both M2 and the Local Transportation Fund (LTF). Additionally, increases are expected in other major revenue streams, including passenger fare revenues and Express Lanes revenues.

Sources and Uses

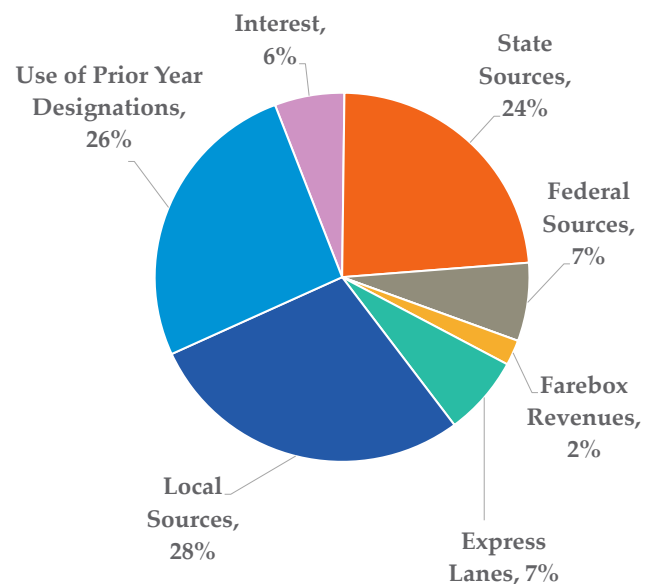
In an effort to continue fiscal sustainability, OCTA has balanced the FY 2025-26 budget. Sources and uses of funds are outlined in the executive summary.

Sources of Funds

Total sources of funds are a combination of \$1,290.9 million in revenue and the planned use of prior year designations of \$453.5 million, for a total of \$1,744.4 million. The following highlights each funding source within these categories.

Local Sources

It is anticipated that OCTA will receive \$473.9 million from local sources in FY 2025-26. Most of the local sources come from the one-half cent sales tax receipts collected under M2 (\$432.1 million). In FY 2025-26, OCTA anticipates Local Transportation Authority (LTA) growth will be flat compared to current year-end estimates. Additional local sources include property tax, advertising revenue, and contributions for projects from local jurisdictions.



Federal Sources

OCTA receives federal assistance on a formula and competitive basis. OCTA anticipates receiving \$119.6 million from federal sources in FY 2025-26, which consist of \$92.6 million in operating assistance and \$27 million in capital assistance. It is anticipated \$87.4 million will be received in association with bus operations, preventive maintenance, and other transit program initiatives. In addition, the M2 Program is expected to receive \$29.3 million in federal assistance.

State Sources

It is expected that \$428.9 million will be received from state sources in FY 2025-26. The sources of state revenue include the one-quarter cent LTF sales tax of \$220.2 million, State Transit Assistance Fund (STAF) revenue of \$43.5 million, and other state grants. These revenue sources help fund the operations, administration, and capital expenditures of the bus program. It is estimated LTF growth will be flat compared to current year-end estimates based on the forecast provided by MuniServices, LLC.





State sources also includes \$108.5 million in Transit and Intercity Rail Capital Program (TIRCP) funding, \$23.7 million in Road Repair and Accountability Act (RRAA) funding, \$18.1 million in reimbursements from other agencies, and other discretionary funding sources. The State notifies OCTA of available grant funding based on the State budget.

Farebox Revenue

Farebox revenue is derived from passenger fares generated from fixed route bus service and paratransit service, including senior and disabled fare subsidies. Additionally, passenger fares generated from OC Streetcar service is included in the proposed budget along with the launch of the new service. The farebox revenue represents one of the primary sources used by OCTA to offset the costs of bus service. Farebox revenue is projected to be \$42 million in FY 2025-26 which consists of \$38.6 million in passenger fares and \$3.4 million in fare subsidies.

Express Lanes Revenue

It is anticipated that Express Lanes revenue will total \$121.3 million. 91 Express Lanes toll and non-toll revenue is forecasted at \$67.5 million in FY 2025-26, along with 405 Express Lanes toll and non-toll revenues anticipated at \$53.8 million.

Interest Income

OCTA’s Treasury Department anticipates OCTA will earn \$105.1 million in interest income on its investment portfolio in FY 2025-26, which represents an increase in interest earnings in FY 2025-26.

Planned Use of Prior Year Designations

In prior years, OCTA has set aside revenue, known as designations, for future capital and program requirements. OCTA will utilize \$453.5 million of prior year designations in FY 2025-26. A draw on M2 prior year designations of \$246 million is planned to fund

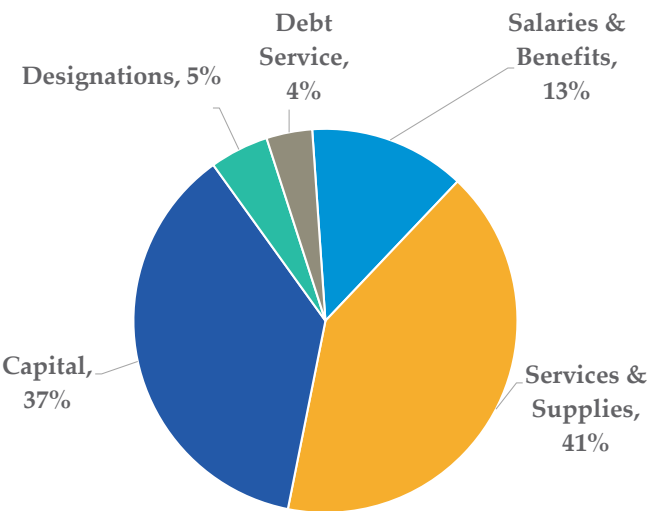
freeways, streets and roads, and M2 transit (Project S) projects. Prior year designations of \$54.1 million will be utilized from OCTD to support fixed asset and bus base capital projects. The 405 Express Lanes will utilize \$14.6 million for contributions to the 405 Express Lanes improvement project and 405 Express Lanes capital projects. The 91 Express Lanes will utilize \$137.8 million for contributions to the State Route 91 (SR-91) improvement projects (M2 Projects I and J).

Uses of Funds

The expenditures projected for FY 2025-26 are expected at \$1,744.4 million, with \$98.7 million designated for future use. Appropriations are allocated in five categories and summarized below.

Services and Supplies

These items include appropriations for the purchase of services (e.g., engineering, design, contract transportation services, and consultant services) and supplies (e.g., fuel, maintenance parts, office supplies, and software). Total budgeted services and supplies for FY 2025-26 is \$703.7 million with \$227.9 million related to contributions to other agencies including M2 Local Fair





Executive Summary

Share, M2 Regional Capacity Program grant payments, Environmental Mitigation Program (EMP), and the Regional Traffic Signal Synchronization Program (RTSSP). Contract transportation is budgeted at \$159.9 million.

Capital and Fixed Assets

This category of expenses includes all capital equipment purchases (\$5,000 minimum and an initial useful life in excess of one year), which includes freeway and capital construction projects totaling \$650.2 million. Most of the capital investments will be made in freeway projects, coastal rail improvements, and bus asset capital.

Salaries and Benefits

This category includes the cost for salaries and employee benefits budgeted at \$225.9 million. This represents a 4.3 percent increase in the FY 2025-26 budget. Los Angeles – San Diego – San Luis Obispo Rail (LOSSAN) funded salaries and employee benefits account for \$4.7 million of total salaries and employee benefits.

Debt Service

Debt service requirements for FY 2025-26 will be \$65.9 million. Funds in this category are used to account for the accumulation of resources for, and payment of, OCTA's long-term debt obligations, including principal and interest costs. OCTA's debt program consists of M2 Sales Tax Revenue Bonds, 91 Express Lanes Toll Road Revenue Bonds, and a 2021 Transportation Infrastructure Finance and Innovation Act (TIFIA) Loan. The M2 Debt Service Fund will expend \$45.2 million, 405 Express Lanes Fund \$12.6 million, and 91 Express Lanes Fund \$8.1 million in principal and interest expense.

Designation of Funds

Funds in this category are set aside for future use. FY 2025-26 has \$98.7 million in designations, of which \$44.5 million will be designated for future State Route 91 improvements, \$13.6 million will be designated for 405 Express Lanes reserve funds and debt service payments, and an additional \$40.6 million will be designated for future bus program expenditures.





The External Sources and Uses Summary below provides a high-level summary of OCTA's sources and uses, including use of prior year designations and designations in the FY 2025-26 budget.

External Sources and Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
5100 Passenger Fares	37,175,398	33,087,191	38,632,153
5300 Charges for Services	2,707	2,246	5,696
5500 Express Lanes Revenue	93,335,426	103,083,967	121,328,450
6010 State Transit Assistance	2,942,402	31,497,000	66,250,000
6020 State Assistance	4,015,935	72,451,355	56,508,641
6030 Federal Operating Assistance Grants	57,008,006	76,024,173	92,592,807
6040 Federal Capital Assistance Grants	92,207,462	112,618,636	26,983,143
6050 Reimbursement from Other Agencies	15,694,575	31,041,295	18,754,185
6100 Property Taxes	22,280,690	18,807,200	21,027,000
6101 Taxes	713,551,346	813,809,032	719,460,889
6103 DMV Fees	3,013,083	2,900,000	2,900,000
6200 Interest Income	137,066,773	91,716,401	105,199,361
6300 Other Non-operating Revenue	18,149,120	14,816,844	21,327,590
6550 Proceeds Sale of Capital Asset	18	1,882,703	0
Subtotal Revenues	\$ 1,196,442,941	\$ 1,403,738,043	\$ 1,290,969,915
Use of Prior Year Designations	97,556,543	352,845,423	453,462,846
Total Sources	\$ 1,293,999,484	\$ 1,756,583,466	\$ 1,744,432,761
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7100 Salaries and Benefits	183,367,124	216,484,579	225,946,519
7300 Purchased Transportation Services	115,008,096	151,218,658	159,948,234
7500 Professional Services	159,732,245	244,195,148	248,811,001
7540 Insurance Claims/Premiums	9,668,110	12,911,333	10,672,673
7600 General and Administrative	16,536,247	32,681,990	30,253,088
7700 Maintenance Parts and Fuel	21,864,429	27,961,033	26,058,491
7800 Contributions to Other Agencies	114,504,465	227,250,660	227,900,313
8111 Interest Expense	23,993,128	47,510,548	39,394,191
8112 Principal Payment On Long Term Debt	20,920,000	27,770,000	26,510,000
9000 Capital Expenditures	279,147,081	672,075,358	650,196,823
Subtotal Expenses	\$ 944,740,925	\$ 1,660,059,307	\$ 1,645,691,333
Designations	349,258,559	96,524,159	98,741,428
Total Uses	\$ 1,293,999,484	\$ 1,756,583,466	\$ 1,744,432,761



Financial Reports

The Use of Designations Detail and Designations Detail reports on this page present the designations and planned use of prior year designations by the project or activity for which they will be utilized.

Use of Designations Detail			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
91 Express Lanes Back Office and Lane System	0	3,863,336	0
I-405 Express Lanes Fund	0	30,228,190	14,620,690
Local Rail	156	64,400,188	36,951,869
M2 Funds	86,966,086	67,086,071	152,791,250
Measure M2 Bond Debt Service	7,803,950	0	0
Non-Program Specific	0	1,041,014	390,000
Non-Rev Vehicles	0	618,500	685,000
OCTD Capital Assets	0	27,424,226	39,526,148
Regional Capacity Program	0	34,165,500	35,681,250
Regional Rail Capital	0	11,212,945	0
Regional Traffic Signal Sync	0	25,448,775	20,616,525
Revenue Vehicles	0	32,317,114	12,841,476
SR 91 Project Corridor Improvement Transfers	0	55,039,564	137,808,638
TSOC	0	0	1,000,000
Use of Reserves for M1	2,786,351	0	550,000
Total Use of Prior Year Designations	\$ 97,556,543	\$ 352,845,423	\$ 453,462,846

Designations Detail			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
91 Express Lanes	55,629,923	35,175,252	44,584,298
ARBA Contributions	1,943,168	0	0
I-405 Express Lanes Fund	121,839,121	14,626,551	13,555,903
Local Rail	35,589,978	0	0
OCTD Fixed Asset Reserve	123,286,779	46,722,356	40,601,227
Personal Liability & Property Damage (PL and PD)	811,950	0	0
Planning Studies	184,176	0	0
Regional Rail	5,103,483	0	0
SAFE Service/Capital	2,014,251	0	0
Scholarship Fund	2,391	0	0
Workers Compensation	2,853,339	0	0
Total Designations	\$ 349,258,559	\$ 96,524,159	\$ 98,741,428

The External Fund Level Summary reports, on this page and the next page, summarize the Sources and Uses by Fund.

External Fund Level Summary - Sources			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
405 Express Lanes	24,145,797	75,103,722	73,363,261
91 Express Lanes	89,287,602	125,379,647	214,734,978
ARBA Trust Fund	3,595,096	1,836,464	1,873,193
General Fund	15,237,963	13,433,088	16,711,408
Internal Service Fund-PL and PD	1,337,776	799,478	985,742
Internal Service Fund-Workers' Compensation	1,899,548	1,040,254	1,450,876
Local Rail	-202	0	1,086,240
Local Transportation Authority Measure M2	572,723,271	793,460,310	723,268,520
Local Transportation Fund	242,307,963	224,043,297	236,706,349
Measure M2 Bond Debt Service	14,814,952	6,657,884	859,392
Orange County Transit District	210,773,614	375,693,594	286,080,446
Orange County Unified Transportation Trust	186,985	1,135,000	390,000
Regional Rail	20,492,974	47,932,452	103,372,736
Scholarship Fund	23,744	20,340	20,817
Service Authority for Freeway Emergencies	7,467,696	7,140,519	7,168,514
State Transit Assistance Fund	59,029,915	58,698,340	52,625,341
Transit Development Capital Project	30,674,790	24,209,077	23,734,948
Total Authority	\$ 1,293,999,484	\$ 1,756,583,466	\$ 1,744,432,761





Financial Reports

External Fund Level Summary - Uses

Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
405 Express Lanes	145,902,043	70,951,946	69,190,005
91 Express Lanes	70,357,600	66,177,307	72,747,360
ARBA Trust Fund	3,595,096	1,836,464	1,873,193
General Fund	114,363,086	133,526,154	134,133,260
Internal Service Fund-PL and PD	4,117,683	5,485,333	4,538,045
Internal Service Fund-Workers' Compensation	9,860,161	6,607,000	9,148,878
Local Rail	73,715	2,810,596	10,634,847
Local Transportation Authority Measure M2	282,741,988	643,033,356	694,153,356
Local Transportation Fund	43,013,952	5,649,359	5,584,976
Measure M2 Bond Debt Service	54,871,900	54,873,900	45,241,794
Orange County Transit District	403,649,428	592,598,702	502,906,792
Orange County Unified Transportation Trust	186,985	1,135,000	390,000
Regional Rail	44,802,088	82,263,374	135,279,521
Scholarship Fund	23,744	20,340	20,817
Service Authority for Freeway Emergencies	11,752,699	11,277,247	11,525,168
State Transit Assistance Fund	2,126,371	24,000	32,500
Transit Development Capital Project	102,560,945	78,313,388	47,032,249
Total Authority	\$ 1,293,999,484	\$ 1,756,583,466	\$ 1,744,432,761



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M E A S U R E M 2

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Measure M2

Description

On November 7, 2006, the voters of Orange County chose to extend the M1 half-cent sales tax for another 30 years from 2011 through 2041. The M2, administered by OCTA, will generate billions of dollars to improve transportation in Orange County. M2 is designed to reduce traffic congestion and enhance overall mobility. Improvements in the plan include improving key freeways, upgrading major interchanges, adding capacity, and maintaining streets and roads. M2 allocates 43 percent of funds to freeway projects, 32 percent to streets and roads, and 25 percent to transit projects.

Next 10 Delivery Plan

When the M2 Investment Plan was initially developed, forecasts projected M2 sales tax revenue available for projects and programs at \$24.3 billion. Since the Great

Recession in 2008, projected sales tax revenue has been reduced by \$10.3 billion. Fiscal Year 2024 projections estimate the total at \$14.0 billion.

In November 2024, an update to the Next 10 Delivery Plan was approved by the Board, reflecting new cash flows, schedules, and project information. This comprehensive plan reviewed priorities and funding commitments over a ten fiscal year period (FY 2024-25 - FY 2033-34) to ensure that promises made in the M2 Investment Plan can continue to be delivered. While the updated Next 10 Delivery Plan incorporates the lower M2 sales tax revenue forecast than originally anticipated, OCTA has been fortunate in leveraging external state and federal funding to help deliver projects. This review confirms that the Next 10 Delivery Plan remains deliverable.





Measure M2 Program

Freeway Program

Description

The largest component of the overall M2 Program is the Freeway Program. It receives 43 percent of the net sales tax revenue. In the approved 2024 update to the Next 10 Delivery Plan, \$6.0 billion in freeway projects will be delivered, and by FY 2029-30, an estimated 27 out of 30 total M2 freeway project segments are scheduled to be completed with the three remaining projects on track to be cleared by 2032.

With a total cost of \$2.16 billion, the I-405 Improvement Project is the largest capital project that OCTA has delivered in its history. The project is now completed and open to the public to help keep Orange County moving and bring traffic relief from central Orange County to the Los Angeles County Line. Another major freeway project that OCTA has been working on is the \$664 million I-5 South County Improvements Project in south Orange County. Construction began in FY 2018-19 and will be completed in three segments, with the first seg-

ment scheduled for completion in FY 2024-25 and the last segment scheduled for completion in FY 2025-26.

Within the Freeway Program, the Environmental Mitigation Program (EMP) is designed to address biological impacts from the M2 freeway projects and is achieved through a comprehensive mitigation effort in exchange for streamlined approval by state and federal agencies of the M2 freeway projects. OCTA contributes approximately \$2.9 million annually into an endowment fund for long-term management of seven OCTA Preserves, areas of protected land in Orange County. The M2 Environmental Cleanup Program helps improve overall water quality in Orange County from transportation-generated pollution. Program funds are allocated on a competitive basis to assist jurisdictions in meeting the federal Clean Water Act's goals of controlling transportation-generated pollution.

Freeway Program	
Project	FY 2025-26 Budget
State Route 91, State Route 55 to State Route 57 (Project I)	133,386,138
State Route 55, Interstate 405 to State Route 91 (Project F)	102,970,300
Interstate 5, Interstate 405 to State Route 55 (Project B)	96,943,575
Interstate 5, State Route 73 to El Toro Road (Project C)	50,045,601
Interstate 405, State Route 73 to Interstate 605 (Project K)	45,043,515
State Route 57, Orangewood Avenue to Katella Avenue (Project G)	26,290,000
Interstate 605, Katella Avenue Interchange (Project M)	9,135,000
Interstate 5, El Toro Road Interchange (Project D)	550,000
State Route 91, State Route 241 to State Route 71 (Project J)	27,500
Freeway Program Total	\$ 464,391,629



Accomplishments in FY 2024-25

- In FY 2024-25, the Freeway Program completed the construction on the I-405 Improvement Project, which has been operating for one year. The project improvements allow drivers in general purpose lanes to save up to twelve to twenty minutes during their daily commutes helping them get home sooner, spend more time with family or enjoy other activities. More than 16 million trips have been taken in the 405 Express Lanes in the first year.
- The ongoing construction of Interstate 5 South County Improvement project reached a major milestone in November 2024 with the completion of all significant construction activities in segment 2, from Oso Parkway to Alicia Parkway. The segment improvements include adding a regular lane in each direction, converting carpool lanes to continuous access, and adding new and reestablishing existing auxiliary lanes.
- In October 2024, OCTA's I-405 Improvement Project won the Southern California region Best Highway/Best Bridge category in Engineering News Record California's 2024 Regional Best Projects competition. The project was selected from among ninety entries across California and Hawaii.

Goals in FY 2025-26

- Construction will continue on the SR-55 improvement between I-405 to I-5. The project improvements include adding one regular lane and one carpool lane in each direction. The improvement project will improve mobility and reduce congestion for motorists. The project is anticipated to be complete by 2027.
- Construction will continue on the I-5 Improvement projects between SR-73 and El Toro Road (Projects C, D). The project improvements include adding one general purpose lane in each direction of the I-5 Freeway from Avery Parkway to Alicia Parkway in both directions and extending the second HOV lane from Alicia Parkway to El Toro Road in both directions. The project is anticipated to be completed in 2025.
- SR-91, SR-57 and SR-55 Segment one is anticipated to start construction in 2025. The project improvement will add one westbound general-purpose lane from northbound SR-57 to westbound SR-91 connector and one eastbound general-purpose lane. The project is anticipated to alleviate congestion and reduce delays by improving the connections.





Measure M2 Program

Streets and Roads Program

Description

The M2 Streets and Roads Program comprises the Regional Capacity Program, Regional Traffic Signal Synchronization Program, and Local Fair Share Program, which are designed to help fix potholes, improve intersections, synchronize traffic signals countywide, and make the existing network of streets and roads safer and more efficient. The Streets and Roads Program receives 32 percent of net sales tax revenue.

Goals in FY 2025-26

- OCTA will continue to retime and optimize the entire network of signals at least twice, which will equal more than 4,000 intersections over a ten-year period. Optimizing traffic signal timing will result in fewer traffic stops, delays, pollution, and save commuters gas and money.
- The Streets and Roads Program aims to provide funds to local agencies under the Regional Capacity Program (Project O) to fund additional capacity and roadway improvements throughout Orange County to address bottlenecks and gaps in the street system and synchronize traffic signals to ensure drivers hit the most green lights during peak traffic hours (Project P).
- OCTA will continue to provide flexible funding to help cities and the County of Orange keep up with the rising cost of repairing the aging street system such as pothole repair, traffic, and pedestrian safety near schools through the Local Fair Share Program (Project Q).

Accomplishments in FY 2024-25

- The OCTA board approved programming of \$3.3 million in competitive funds for 12 projects focused on removing visible pollutants, such as litter and debris, from roads before they reach waterways and the ocean. These projects include purchasing or upgrading screens, filters, and inserts for catch basins, and other devices designed to remove pollutants.
- The Regional Capacity Program (Project O) enabled OCTA to release the 2024 Call for Projects for \$18.7 million via a competitive grant program. This funding is available to local agencies for additional road improvements throughout Orange County. Since 2011, over 186 projects totaling more than \$406 million have been awarded by OCTA.
- Through the Regional Traffic Signal Synchronization Program (RTSSP) 2024 Call for Projects, approximately \$12.9 million was made available for signal synchronization projects in Orange County. To date, OCTA and local agencies have synchronized more than 3,705 intersections along more than 903 miles of streets, improving travel times and reducing delays in local commutes.
- Since 2011, Local Fair Share (Project Q) has provided approximately \$736 million to local jurisdictions and the County. Project Q allows local jurisdictions to repair aging streets, residential street projects, bicycle lanes and pedestrian safety.

Streets and Roads Program	
Project	FY 2025-26 Budget
Local Fair Share (Project Q)	79,707,642
Regional Capacity Program (Project O)	47,575,000
Regional Traffic Signal Synchronization (Project P)	38,868,700
Streets and Roads Program Total	\$ 166,151,342



M2 Transit Program

Description

The M2 Transit Program consists of various programs targeted to improve rail, bus service and facilities in Orange County. M2 Transit Program receives 25 percent of the net sales tax revenue. These funds support Metrolink service, add transit extensions to the Metrolink corridor, reduce bus fares for senior citizens and persons with disabilities, and establish local circulators.

Accomplishments in FY 2024-25

- Construction of the OC Streetcar is moving forward and is now 90 percent complete. All eight vehicles were completed with the anticipated completion of the Maintenance Storage Facility for vehicle delivery.
- The Board awarded \$43 million to fund 13 local jurisdiction projects that provides service for Project V. The funding will help continue 11 existing services, with four of those series being expanded and 8 new Project V service.
- Since inception, approximately \$137 million in Project U funding has been provided under M2. The funding expands mobility choices for seniors and persons with disabilities, and includes the Senior Mobility Program, Senior Non-Emergency Medical Transportation.

Goals in FY 2025-26

- Through the M2 High Frequency Metrolink funds (Project R), OCTA continues to allocate funds to support Metrolink service in Orange County.
- Through the use of Transit Extensions to Metrolink funding (Project S), OCTA will continue construction of the OC Streetcar Project including continued installation of wires in the Pacific Electric Right-of-Way (ROW), street repairs, and continued platform and electrical work. OCTA will continue negotiating with vehicle manufacturers regarding long-term storage estimates for the vehicles, warranty and continued maintenance.
- Through the community-based transit/circulators program (Project V), OCTA will continue to allocate M2 funds and facilitate successful community transit/circulators to offer expanded service in local communities of Orange County.
- OCTA also looks forward to continuing the Expand Mobility Choices for Seniors and Persons with Disabilities Program (Project U) which provides funds to support mobility options for this demographic. Since inception, nearly \$39.2 million has been provided to support approximately three million boardings for seniors traveling to medical appointments, nutrition programs, shopping destinations and senior community centers. Approximately \$604,000 was paid out to 30 out of 32 participating cities.

M2 Transit Program

Project	FY 2025-26 Budget
Community-Based Transit Circulators (Project V)	15,325,000
Senior Mobility and Non-Emergency Medical Programs (Project U)	8,453,448
Regional Rail Project Support (Project R)	1,658,750
Safe Transit Stops (Project W)	1,541,000
Transit Extensions to Metrolink (Project S)	250,000
M2 Transit Program Total	\$ 27,228,198



Measure M2 Program

M2 Program Funds

LTA M2 Fund

The LTA Fund incorporates all activities associated with the M2 Ordinance approved in November 2006. The M2 Ordinance extended the already established one-half percent sales tax to fund transportation-related projects.

The M2 Ordinance covers a 30-year period beginning April 1, 2011 to March 31, 2041. All sales tax revenues, bond proceeds, interest earnings, and project expenditures are accounted for in this fund.

Local Transportation Authority Measure M2

FY 2025-26 Sources	Amount	
Taxes	\$ 434,308,943	51%
Use of Prior Year Designations	246,040,894	29%
Operating Transfers In	133,668,030	16%
Interest Income	29,598,983	3%
Reimbursement from Other Agencies	10,340,000	1%
Federal Capital Assistance Grants	2,474,000	0%
Other Non-operating Revenue	328,700	0%
Federal Operating Assistance Grants	177,000	0%
Total Sources	\$ 856,936,550	

Local Transportation Authority Measure M2

FY 2025-26 Uses	Amount	
Capital Expenditure	\$ 429,669,815	51%
Services and Supplies	298,034,472	34%
Operating Transfers Out	129,232,263	15%
Total Uses	\$ 856,936,550	



Local Transportation Authority Measure M2 Sources & Uses

Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6020 State Assistance	3,045,734	3,000,000	0
6030 Federal Operating Assistance Grants	527,193	0	177,000
6040 Federal Capital Assistance Grants	8,868,819	57,047,795	2,474,000
6050 Reimbursement from Other Agencies	6,761,493	23,000,000	10,340,000
6101 Taxes	434,545,912	484,018,616	434,308,943
6200 Interest Income	31,956,255	35,221,365	29,598,983
6300 Other Non-operating Revenue	51,761	72,000	328,700
6500 Operating Transfers In	26,591,855	61,697,448	133,668,030
6550 Proceeds Sale of Capital Asset	18	0	0
Subtotal Revenues	\$ 512,349,040	\$ 664,057,224	\$ 610,895,656
Use of Prior Year Designations	86,966,086	191,100,534	246,040,894
Total Sources	\$ 599,315,126	\$ 855,157,758	\$ 856,936,550
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7400 Management Fee Expense	26,682,807	38,419,629	33,550,931
7500 Professional Services	38,939,073	63,563,135	52,176,562
7600 General and Administrative	308,266	599,253	3,362,788
7800 Contributions to Other Agencies	100,136,516	209,398,492	208,944,191
8111 Interest Expense	3,741	0	0
8200 Operating Transfers Out	289,890,331	173,704,773	129,232,263
9000 Capital Expenditures	143,354,392	369,472,476	429,669,815
Subtotal Expenses	\$ 599,315,126	\$ 855,157,758	\$ 856,936,550
Total Uses	\$ 599,315,126	\$ 855,157,758	\$ 856,936,550





Measure M2 Program

M2 Program Funds, continued

M2 Bond Debt Service Fund

The M2 Bond Debt Service Fund accumulates the financial resources required for the repayment of long-term debt. Funds to accommodate principal and interest payments are accumulated and debt service transactions are recorded in this fund.

On February 12, 2019, OCTA issued \$376,690,000 in M2 Sales Tax Revenue Bonds (Limited Tax Bonds), Se-

ries 2019 to finance the costs of transportation projects located in Orange County.

On March 26, 2025, OCTA issued \$227,565,000 in M2 Sales Tax Revenue Bonds, Series 2025 (Tax Exempt Bonds) at an all-in true interest cost of 3.04% to refund the outstanding M2 Sales Tax Revenue Bonds, 2010 Series A (Taxable Build America Bonds).

Measure M2 Bond Debt Service Sources & Uses

Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6200 Interest Income	7,011,002	6,657,884	859,392
6500 Operating Transfers In	51,396,700	54,873,900	45,241,794
Subtotal Revenues	\$ 58,407,702	\$ 61,531,784	\$ 46,101,186
Use of Prior Year Designations	7,803,950	0	0
Total Sources	\$ 66,211,652	\$ 61,531,784	\$ 46,101,186
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
8111 Interest Expense	33,951,900	32,923,900	24,846,794
8112 Principal Payment On Long Term Debt	20,920,000	21,950,000	20,395,000
8200 Operating Transfers Out	11,339,752	6,657,884	859,392
Subtotal Expenses	\$ 66,211,652	\$ 61,531,784	\$ 46,101,186
Total Uses	\$ 66,211,652	\$ 61,531,784	\$ 46,101,186

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TRANSPORT

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Bus Program

Description

As a multimodal transportation agency serving Orange County, OCTA's bus service is one of the agency's core programs. OCTA's goal is to provide Orange County residents and visitors with safe, reliable, and convenient service throughout the county that is sustainable over the long term.

OCTA's bus system currently offers 50 different routes serving nearly 5,160 bus stops. The bus routes are broken down into three distinct types of services. Local and community routes travel between cities throughout the service area. Limited-stop service is provided on some of the local routes, providing faster travel times through the service area, and the Stationlink service provides a link from Metrolink stations to work centers. OCTA provides special services funded through the Federal Transit Administration (FTA) to serve persons of low income, seniors, and persons with disabilities under the Section 5310 Enhanced Mobility for Seniors and Disabled (EMSD) Grant Programs. In addition, OCTA funds and administers community transportation services offered through the Senior Mobility Program (SMP).

OCTA also provides OC ACCESS, a shared-ride service for people who are unable to use the regular, fixed route OC Bus service because of functional limitations. This service is required by the Americans with Disabilities

Act (ADA). OCTA offers a non-ADA Same-Day Taxi program to OC ACCESS eligible customers as well.

M2 allocates 1.47 percent of net revenues to stabilize fares for seniors and persons with disabilities. This is included as farebox revenue and the calculation of the farebox recovery ratio. Bus Operations are dependent upon external revenue sources to supplement farebox revenue and help offset operating expenditures for fixed route and paratransit services. The primary revenue sources are state sales tax revenues, federal and state operating grants, and property tax contributions.

Fixed Route

The current fixed route network provides bus service on 34 local lines, eight community lines, four limited-stop lines, and four Stationlink rail feeder lines. The local lines represent the majority of transit options offered throughout Orange County and operate along major arterials comprising a "grid" network. The limited-stop lines are provided on select local route corridors and are designed to provide an attractive rapid transit option by decreasing travel time and improving travel speed within high use corridors, while offering connections to key destinations, major attractions, and Metrolink train services. Community lines are used to accommodate roadway constraints or lower passenger demand and provide connections





Bus Program



to the local lines. Stationlink rail feeder service is provided to the Metrolink commuter rail stations in Orange County that are considered destination stations, ensuring a connection between rail stations and employment centers for Metrolink commuters.

Bus Program Projects	
Project	FY 2025-26 Budget
Zero-Emissions Bus Infrastructure	29,862,500
Transit Technology and Communications Capital	26,841,857
Bus Purchases and Engine Replacements	25,200,000
Bus Base and Transit Center Projects	13,512,890
OCTA New Headquarters Building Improvements	9,115,135
Transit Security & Operations Center	5,000,000
Bus Operations Support Vehicles	685,000
Farebox Replacement	25,000
Bus Program Projects Total	\$ 110,242,382



Paratransit (OC ACCESS)

The OC ACCESS Program provides complementary transit service within a ¼ mile corridor of all OCTA fixed route service to persons with disabilities. These passengers must be certified by OCTA to use the OC ACCESS system by meeting the ADA eligibility criteria. The use of supplemental taxi services is one of a variety of cost mitigation measures being employed. OCTA also continues its focus on developing partnerships to provide alternative transportation options for seniors and persons with disabilities.

In addition, OCTA offers a non-ADA Same-Day Taxi service, which allows OC ACCESS eligible customers to schedule a partially subsidized trip.

Accomplishments in FY 2024-25

- Achieved an average weekday boarding amount of over 127,000 for fixed route.
- Awarded the purchase of 40, 40-foot Fuel Cell Electric Buses (FCEB) and 10, 40-foot Battery Electric Buses (BEB).
- Approved the implementation of a new Rider Validation System (RVS).
- Awarded the purchase of Battery Electric Bus chargers for Santa Ana bus base.

Goals in FY 2025-26

- Implement remaining bus improvements from the Making Better Connections plan.
- Introduce “Wave”, a paperless fare payment system.
- Deliver a new hydrogen fueling station at the Garden Grove bus base.





Bus Program

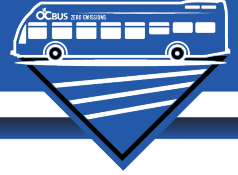
Cost Summary

FY 2025-26 Proposed Budget

	Performance Indicators	Directly Operated Fixed-Route	Contracted Fixed-Route	OC ACCESS	ADA Taxi Service	Same Day Taxi Service	Special Agency Services	System Total
Service Provided	Vehicle Hours (VH)	1,072,762	698,488	650,611				2,421,861
	Vehicle Miles (VM)	12,960,957	8,994,553	9,022,902				30,978,412
	Revenue Hours (RVH)	976,525	637,696	541,622				2,155,843
	Revenue Miles (RVM)	10,868,231	7,524,224	7,309,966				25,702,420
Passenger Usage	Boardings	28,499,903	12,617,785	872,244	297,145	61,526	131,457	42,480,060
	Boardings per VH	26.57	18.06	1.34				17.54
	Boardings per VM	2.20	1.40	0.10				1.37
	Boardings per RVH	29.19	19.79	1.61				19.70
	Boardings per RVM	2.62	1.68	0.12				1.65
Operating Costs	Costs	\$220,371,976	\$114,323,851	\$72,378,343	\$15,547,224	\$1,720,754	\$4,443,034	\$428,785,182
	Cost per VH	\$205.42	\$163.67	\$111.25				\$177.05
	Cost per VM	\$17.00	\$12.71	\$8.02				\$13.84
	Cost per RVH	\$225.67	\$179.28	\$133.63				\$198.89
	Cost per RVM	\$20.28	\$15.19	\$9.90				\$16.68
	Cost per Boarding	\$7.73	\$9.06	\$82.98	\$52.32	\$27.97	\$33.80	\$10.09
Fare Revenues	Revenue	\$23,593,437	\$10,090,300	\$6,670,404	\$1,150,017			\$41,504,157
	Revenue per VH	\$21.99	\$14.45	\$10.25				\$17.14
	Revenue per VM	\$1.82	\$1.12	\$0.74				\$1.34
	Revenue per RVH	\$24.16	\$15.82	\$12.32				\$19.25
	Revenue per RVM	\$2.17	\$1.34	\$0.91				\$1.61
	Revenue per Boarding	\$0.83	\$0.80	\$7.65				\$0.98
Subsidy	Subsidy per Boarding	\$6.90	\$8.26	\$75.33				\$9.12
Farebox Recovery Ratio		10.71%	8.83%	9.22%				9.68%
Farebox Recovery Ratio (SB 508 (Chapter of 716, Statutes of 2015): Revisions to the Transportation Development Act (TDA))								15.38%

* All paratransit boardings are reported in terms of trips.





Bus Program Funds

Local Transportation Fund (LTF)

In 1971, the Transportation Development Act (TDA) established the LTF via a one-quarter cent sales tax collected in Orange County. LTF revenues are used only for public transit and provide funding for a variety of transportation services including regional transportation planning, bus stop improvements, fixed route bus operations, and paratransit services. LTF revenues may also be used as a local match for FTA grants. For budgeting purposes, OCTA utilizes a sales tax forecast provided by Muni Services, LLC.

Local Transportation Fund Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6101 Taxes	219,233,222	222,153,368	220,183,516
6200 Interest Income	23,074,741	1,889,929	16,522,833
Subtotal Revenues	\$ 242,307,963	\$ 224,043,297	\$ 236,706,349
Total Sources	\$ 242,307,963	\$ 224,043,297	\$ 236,706,349
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7500 Professional Services	2,134,455	2,544,538	2,512,235
7800 Contributions to Other Agencies	3,095,393	3,104,821	3,072,741
8200 Operating Transfers Out	199,294,011	218,393,938	231,121,373
Subtotal Expenses	\$ 204,523,859	\$ 224,043,297	\$ 236,706,349
Designations	37,784,104	0	0
Total Uses	\$ 242,307,963	\$ 224,043,297	\$ 236,706,349



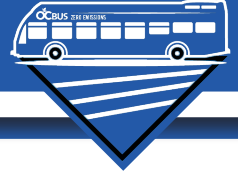
Bus Program

Orange County Transit District (OCTD)

The OCTD Fund supports the administrative, operational, and capital functions of bus operations, rail feeder, and paratransit bus service. The OCTD fund is designed to capture all revenue and expenses for bus-related activity. The fund is presented as an enterprise activity of the OCTA.

Orange County Transit District			
FY 2025-26 Sources	Amount		
Operating Transfers In	\$ 287,514,298		49%
Federal Operating Assistance Grants	83,542,117	15%	
Use of Prior Year Designations	54,052,624	9%	
Passenger Fares	38,047,441	7%	
State Assistance	29,068,641	5%	
Interest Income	27,916,313	5%	
Property Taxes	21,027,000	4%	
Other Non-operating Revenue	16,335,890	3%	
Taxes	11,985,956	2%	
Federal Capital Assistance Grants	3,870,261	1%	
Reimbursement from Other Agencies	228,507	0%	
Charges for Services	5,696	0%	
Total Sources	\$ 573,594,744		

Orange County Transit District			
FY 2025-26 Uses	Amount		
Services and Supplies	\$ 290,634,897	51%	
Salaries and Benefits	149,249,595	26%	
Capital Expenditure	93,109,025	16%	
Designations	40,601,227	7%	
Total Uses	\$ 573,594,744		



Orange County Transit District Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
5100 Passenger Fares	37,175,398	33,087,191	38,047,441
5300 Charges for Services	2,707	2,246	5,696
6010 State Transit Assistance	2,942,402	31,497,000	0
6020 State Assistance	719,665	42,286,355	29,068,641
6030 Federal Operating Assistance Grants	54,336,449	74,295,085	83,542,117
6040 Federal Capital Assistance Grants	46,490,208	29,876,283	3,870,261
6050 Reimbursement from Other Agencies	306,557	162,545	228,507
6100 Property Taxes	22,280,690	18,807,200	21,027,000
6101 Taxes	811,631	47,668,000	11,985,956
6200 Interest Income	32,433,089	27,485,866	27,916,313
6300 Other Non-operating Revenue	13,274,818	10,165,983	16,335,890
6500 Operating Transfers In	261,042,332	281,501,190	287,514,298
Subtotal Revenues	\$ 471,815,946	\$ 596,834,944	\$ 519,542,120
Use of Prior Year Designations	0	60,359,840	54,052,624
Total Sources	\$ 471,815,946	\$ 657,194,784	\$ 573,594,744
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7100 Salaries and Benefits	119,960,222	141,484,078	149,249,595
7300 Purchased Transportation Services	103,785,827	122,853,429	130,980,600
7400 Management Fee Expense	53,119,568	54,482,425	60,149,404
7500 Professional Services	28,155,935	38,019,031	50,905,625
7540 Insurance Claims/Premiums	-19,013	0	0
7600 General and Administrative	5,003,279	8,414,504	9,574,444
7700 Maintenance Parts and Fuel	21,864,429	27,961,033	26,058,491
7800 Contributions to Other Agencies	6,525,065	8,166,416	12,966,333
8111 Interest Expense	10,787	0	0
8200 Operating Transfers Out	4,940,008	0	0
9000 Capital Expenditures	45,060,557	209,091,512	93,109,025
Subtotal Expenses	\$ 388,406,664	\$ 610,472,428	\$ 532,993,517
Designations	83,409,282	46,722,356	40,601,227
Total Uses	\$ 471,815,946	\$ 657,194,784	\$ 573,594,744



Bus Program

State Transit Assistance Fund (STAF)

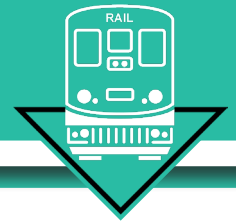
The STAF was created by the California Legislature in 1979 and provides a second source of TDA funding for transportation planning and mass transportation purposes. STAF revenues are derived from sales tax on diesel fuel. As of 2017, this revenue increased based on the passage of SB 1. These revenues may be used for capital and operating expenditures related to public transportation.

State Transit Assistance Fund Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6101 Taxes	56,903,544	58,069,048	51,082,474
6200 Interest Income	2,126,371	629,292	1,542,867
Subtotal Revenues	\$ 59,029,915	\$ 58,698,340	\$ 52,625,341
Total Sources	\$ 59,029,915	\$ 58,698,340	\$ 52,625,341
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7500 Professional Services	32,508	24,000	32,500
7800 Contributions to Other Agencies	470	0	0
8200 Operating Transfers Out	56,903,544	58,674,340	52,592,841
Subtotal Expenses	\$ 56,936,522	\$ 58,698,340	\$ 52,625,341
Designations	2,093,393	0	0
Total Uses	\$ 59,029,915	\$ 58,698,340	\$ 52,625,341



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Regional Rail Program

Description

Regional Rail service for Orange County Transportation Authority (OCTA) centers on Metrolink, Southern California's commuter rail system linking residential communities to employment and activity centers. Formed in 1991, Metrolink is operated by the Southern California Regional Rail Authority (SCRRA) — a Joint Powers Authority of five agencies representing the Counties of Los Angeles, Orange, Riverside, San Bernardino, and Ventura.

Metrolink serves as the link between the five Southern California counties serviced by the SCRRA, in addition to a portion of San Diego as a sixth county, by providing commuters transportation connectivity for medium to long-range trips. Metrolink has grown tremendously after more than 30 years in service, expanding from three service lines and 11 stations to seven service lines and 67 stations, all over a 547 route-mile network. There are three rail lines serving Orange County: Orange County Line, Inland Empire-OC Line, and 91/Peris Valley Line. The three lines serving Orange County currently provide a total of 58 trains each weekday and 16 trains each weekend, serving 11 Orange County stations. Major structural, security, access, and capacity improvements are currently underway at many of the stations throughout Orange County.





Regional Rail Program

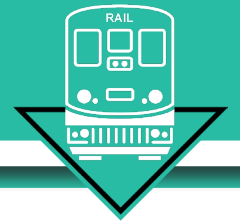
Regional Rail Program, continued

Accomplishments in FY 2024-25

- Launched a new systemwide train schedule on October 21, 2024 featuring increased frequency, better connections, and more weekday service. Travelers in Orange County saw an increase in the number of weekday trains from 45 to 58.
- Secured a total of \$305 million from state and federal sources to advance immediate coastal stabilization efforts on the rail corridor where it runs along the vulnerable coastline through San Clemente.
- Continued to set new ridership records, including a daily high of 23,999 boardings on November 12, 2024 — their single-day, nonpromotional or special-event, post-pandemic record.
- Voted to advance four priority projects under the Coastal Rail Stabilization Priority Project, marking a significant milestone in efforts to safeguard the rail corridor.
- Implemented cutting-edge 'smart crossing' technology known as a Wireless Crossing Near-side Station Stop (WCNSS) system near the San Juan Capistrano Station. Creating a better experience for drivers and pedestrians while increasing safety for Metrolink passengers and the San Juan Capistrano community.

Goals in FY 2025-26

- Increase ridership and initiate Southern California Optimized Rail Expansion (SCORE): Metrolink developed a \$10 billion capital improvement program called SCORE, to be completed in time for the 2028 Olympic and Paralympic Games. SCORE advances progress towards Metrolink's goal of accelerating a zero-emissions future and sets forth a series of projects on and improvements to the 547 route-mile Metrolink system.
- Complete the Coastal Rail Resiliency Study, which will evaluate strategies to protect the railroad in place and help minimize interrupted rail operations and passenger rail disruptions. The study will include a detailed analysis of seven miles of vulnerable coastal track stretching between Dana Point and San Clemente to the San Diego County Line.
- Near completion of required preliminary engineering and environmental documentation for all four zones that are part of the coastal rail stabilization priority project.
- Restructure Metrolink fare products in late 2025 to better serve customers by enhancing clarity and decreasing prices.
- Continue commitment to Metrolink's long term Climate Action Plan that addresses climate change, air quality, and other pressing sustainability issues to help advance our goal for zero emissions by 2028.



Regional Rail Program Projects

Project	FY 2025-26 Budget
Coastal Rail Improvements	72,155,000
Mission Viejo/Laguna Niguel Slope Stabilization	6,090,000
San Juan Creek Bridge Replacement	5,110,000
Placentia Metrolink Rail Station	5,050,000
Irvine Station Improvements	942,000
Irvine Rail Maintenance Facility	920,000
Serra Siding Project	220,000
Signal Respacing and Control Point	100,000
Orange-Olive Connector	1,800
Regional Rail Program Projects Total	\$ 90,588,800





Regional Rail Program

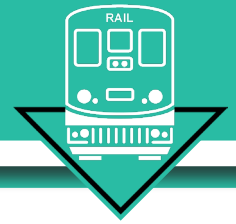
Regional Rail Funds

Regional Rail Fund

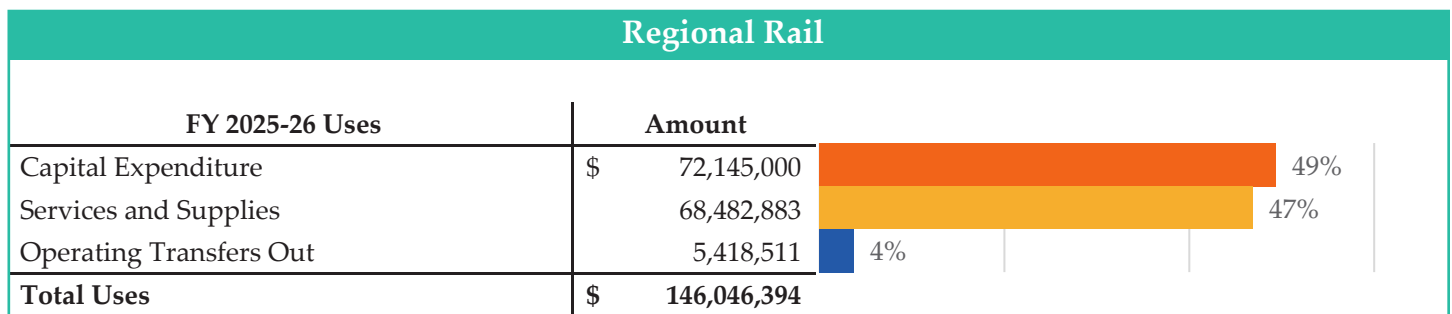
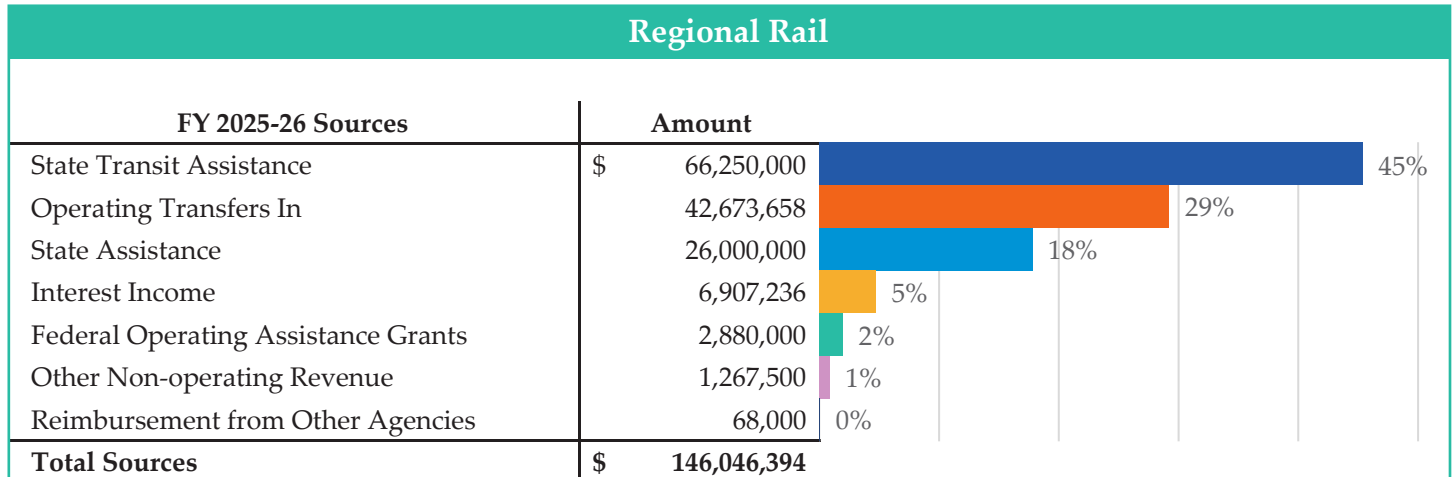
The Regional Rail Fund accounts for the operation of regional rail service and the maintenance of OCTA-owned right-of-way. Commuter rail service travels through Orange County between Los Angeles and San Diego Counties on the Orange County Line, between the cities of San Bernardino and Oceanside on the Inland Empire-Orange County Line, and between the City of Perris and Los Angeles County on the 91/Perris Valley Line. Orange County commuter rail service, part of the regional Metrolink network, is operated by SCRRA. As one of five member agencies, OCTA Board

members participate on the SCRRA Board. OCTA staff members participate on SCRRA's Member Agency Advisory Committee (MAAC), which reviews upcoming initiatives and Committee/Board recommendations. The MAAC offers feedback and discussion on key issues facing Metrolink's operations. OCTA also coordinates design and construction work along Orange County's rail corridors, and coordinates all rail projects with appropriate OCTA departments, corridor cities, and other agencies impacted by necessary improvements.

Regional Rail Sources & Uses				
Sources Summary				
Description		FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6010	State Transit Assistance	0	0	66,250,000
6020	State Assistance	0	26,000,000	26,000,000
6030	Federal Operating Assistance Grants	683,322	100,000	2,880,000
6040	Federal Capital Assistance Grants	4,900,764	1,210,481	0
6050	Reimbursement from Other Agencies	1,178,729	0	68,000
6200	Interest Income	12,768,669	6,154,323	6,907,236
6300	Other Non-operating Revenue	961,490	1,372,000	1,267,500
6500	Operating Transfers In	31,168,441	45,847,775	42,673,658
6550	Proceeds Sale of Capital Asset	0	1,882,703	0
Subtotal Revenues		\$ 51,661,415	\$ 82,567,282	\$ 146,046,394
Use of Prior Year Designations		0	11,212,945	0
Total Sources		\$ 51,661,415	\$ 93,780,227	\$ 146,046,394
Uses Summary				
Description		FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7400	Management Fee Expense	3,412,864	5,347,397	5,348,362
7500	Professional Services	38,031,736	60,399,349	61,750,896
7600	General and Administrative	24,339	6,275	21,025
7800	Contributions to Other Agencies	816,164	4,787,750	1,362,600
8200	Operating Transfers Out	3,446,463	6,169,456	5,418,511
9000	Capital Expenditures	826,366	17,070,000	72,145,000
Subtotal Expenses		\$ 46,557,932	\$ 93,780,227	\$ 146,046,394
Designations		5,103,483	0	0
Total Uses		\$ 51,661,415	\$ 93,780,227	\$ 146,046,394



Regional Rail Funds, continued





Local Rail Program

Local Rail Program

Description

M2 establishes a competitive program that enables local jurisdictions to enhance regional transit capabilities by creating new connections to Orange County Metrolink stations. Through transit extensions to the Metrolink Program (Project S), the cities of Santa Ana and Garden Grove developed a fixed-guideway project that would address this need.

Operation is expected to begin in Spring 2026. The project will link the Santa Ana Regional Transportation Center (SARTC), which provides regional rail, OCTA buses, intercity and interstate buses, and airport and taxi services to a new multi-modal hub at Harbor Boulevard and Westminster Avenue in Garden Grove.

The OC Streetcar will serve the historic downtown Santa Ana and Civic Center, which includes government offices, courthouses at the federal, state, and local levels, and various community enrichment organizations. The area also features unique restaurants and shops, an artists' village, and several colleges.

In coordination with the Federal Transit Administration (FTA) and the cities of Santa Ana and Garden Grove, OCTA is the lead agency in designing, constructing, operating, and maintaining the 4.15-mile streetcar. With a current project budget forecasted at \$649 million approved by the Board in February 2025, the streetcar system will connect the SARTC through downtown Santa Ana to Harbor Boulevard and Westminster Avenue in the City of Garden Grove. In addition, OC Streetcar is expected to connect directly with 18 OCTA bus routes along the path.

The outreach team actively participate in community events, with a focus on safety awareness. Their efforts include monthly activity emails and the distribution of bilingual notifications about project-related construction activities. Additionally, a safety education video has been completed and posted on the project website, offering guidance for pedestrians, drivers, and cyclists, with Spanish and Vietnamese subtitles available.

Through November 2024, \$146.1 million has been drawn down on the Full Fund Grant Agreement.

Accomplishments in FY 2024-25

- Achieved 93% completion on construction, with bridges, track installation, and Overhead Catenary System (OCS) pole placement finished. Sidewalks, driveways, curbs, and gutter reconstruction are complete, along with most landscaping. Train warning and gate systems at key crossings are fully installed.
- Completed all eight vehicles, which are stored at the Siemens facility.
- Finalized the Systems Integration Testing (SIT) plan and test schedule, aligning with project milestones.
- Completed negotiation with the City of Santa Ana for the operation and maintenance agreement.

Goals in FY 2025-26

- OCTA staff will continue working with Walsh to complete the Maintenance and Storage Facility (MSF), allowing for vehicle delivery and testing.
- Complete ongoing work including installing hardware and overhead wires, station platform infrastructure, paving, and service connections for the remaining traction power substation and other electrical services.
- Pre-revenue phase will begin in late Spring 2025 and complete by Spring 2026.
- Revenue service is scheduled to commence in Spring 2026.
- The outreach team will oversee safety messaging on traffic control measures, new signal installations, and system electrification while continuing community safety education as part of the comprehensive marketing and engagement plan.



Transit Development Capital Project

FY 2025-26 Sources	Amount	
Operating Transfers In	\$ 26,103,057	53%
Federal Capital Assistance Grants	19,638,882	39%
Federal Operating Assistance Grants	4,096,066	8%
Total Sources	\$ 49,838,005	

Transit Development Capital Project

FY 2025-26 Uses	Amount	
Capital Expenditure	\$ 34,243,991	69%
Services and Supplies	15,594,014	31%
Total Uses	\$ 49,838,005	



Local Rail Program

Local Rail Program Funds

Transit Development Capital Projects Fund

The Transit Development Capital Projects Fund was established to track capital projects administered by OCTA. This fund is primarily used to track OC Streetcar right-of-way property acquisition, utility relocation, engineering, design services, accumulation of construction costs, manufacturing, and quality assurance monitoring of the streetcars.

Transit Development Capital Project Sources & Uses

Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6030 Federal Operating Assistance Grants	0	0	4,096,066
6040 Federal Capital Assistance Grants	30,674,790	24,209,077	19,638,882
6500 Operating Transfers In	74,201,018	59,769,984	26,103,057
Subtotal Revenues	\$ 104,875,808	\$ 83,979,061	\$ 49,838,005
Total Sources	\$ 104,875,808	\$ 83,979,061	\$ 49,838,005
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7300 Purchased Transportation Services	1,294,960	5,000,000	4,096,066
7400 Management Fee Expense	2,314,863	5,665,673	2,805,756
7500 Professional Services	5,031,856	17,351,000	8,376,192
7600 General and Administrative	33,937	1,571,000	36,000
7800 Contributions to Other Agencies	655,453	1,995,000	280,000
9000 Capital Expenditures	59,954,761	52,396,388	34,243,991
Subtotal Expenses	\$ 69,285,830	\$ 83,979,061	\$ 49,838,005
Designations	35,589,978	0	0
Total Uses	\$ 104,875,808	\$ 83,979,061	\$ 49,838,005



Local Rail Program Funds, continued

Local Rail Fund

The Local Rail Fund was established to account for the administration and operations of the OC Streetcar. The project will include ten stops, with 16 platforms in each direction, and a new maintenance and storage facility to accommodate a streetcar fleet of up to 15 vehicles.

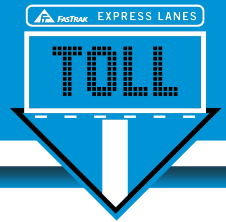
Local Rail Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
5100 Passenger Fares	0	0	584,712
6020 State Assistance	0	0	100,000
6050 Reimbursement from Other Agencies	0	0	401,528
6200 Interest Income	-358	0	0
6500 Operating Transfers In	950,072	3,971,292	10,848,812
Subtotal Revenues	\$ 949,714	\$ 3,971,292	\$ 11,935,052
Use of Prior Year Designations	156	0	0
Total Sources	\$ 949,870	\$ 3,971,292	\$ 11,935,052
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7100 Salaries and Benefits	0	0	5,000
7300 Purchased Transportation Services	0	0	2,320,985
7400 Management Fee Expense	876,155	1,160,696	1,300,205
7500 Professional Services	73,715	1,347,300	6,792,212
7540 Insurance Claims/Premiums	0	900,000	400,000
7600 General and Administrative	0	115,000	631,348
7800 Contributions to Other Agencies	0	0	22,500
9000 Capital Expenditures	0	448,296	462,802
Subtotal Expenses	\$ 949,870	\$ 3,971,292	\$ 11,935,052
Total Uses	\$ 949,870	\$ 3,971,292	\$ 11,935,052

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EXPRESS LANES

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Express Lanes Program

Description

Built at a cost of \$135 million, the Orange County section of the 91 Express Lanes project was authorized as a toll road by the State of California in 1989. In 1995, this ten-mile toll facility was opened.

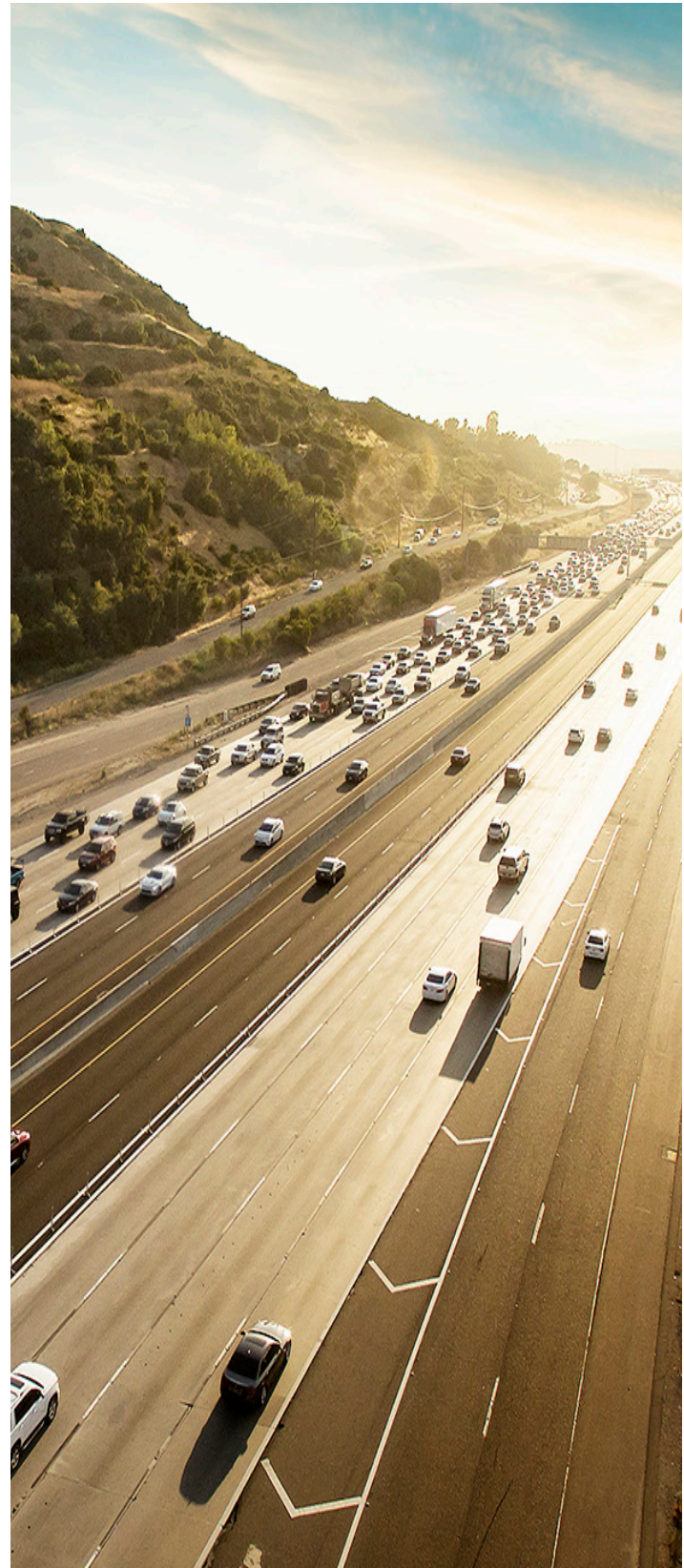
An agreement with the State of California Department of Transportation (Caltrans) included a non-compete provision that created a 1.5-mile protection zone along each side of State Route 91 (SR-91). This zone prohibited improvements along the corridor and created mobility problems as the region and corresponding transportation demands grew.

To mitigate growing concerns over congestion, OCTA acquired the 91 Express Lanes franchise rights in January 2003. This eliminated the non-compete provision, clearing the way for future enhancements to increase capacity and improve traffic flow along the SR-91 corridor.

In partnership with Caltrans, OCTA has undertaken the expansion of the I-405 freeway between SR-73 and I-605. This extensive project was completed and opened for public use on December 1st, 2023. It enhanced sixteen miles of the I-405 corridor by adding one standard lane in each direction from Euclid Street to I-605, along with improvements to freeway access points, exits, and bridges.

Additionally, the project included the construction of the 405 Express Lanes spanning from SR-73 to I-605. These newly established express lanes feature an extra lane in each direction which has seamlessly integrated with the existing carpool lanes and connectors (established in 2014) to form two lanes in each direction.

The 405 express lanes began operating in December 2023, marking a significant milestone in optimizing traffic flow throughout the corridor, enhancing throughput, and fostering improved efficiency for commuters.





Express Lanes Program

91 Express Lanes

Description

The 91 Express Lanes is a four-lane, 18-mile toll road in Orange and Riverside counties. Located in the median of SR-91 between the SR-55/SR-91 interchange and the SR-91/ Interstate 15 (I-15) interchange, the toll road is jointly managed by OCTA and the Riverside County Transportation Commission (RCTC).

In 2008, RCTC received authority to extend the Express Lanes an additional eight miles into Riverside County. The RCTC 91 Corridor Improvement Project added regular lanes, tolled express lanes, auxiliary lanes, and direct express lane connectors from the northbound I-15 to the westbound SR-91 and from the eastbound SR-91 to the southbound I-15. The Riverside County section of the 91 Express Lanes opened in March 2017.

Trips along the 91 Express Lanes are anticipated to increase by 2.8 million which will bring the total to 23 million in FY 2025-26.



Accomplishments in FY 2024-25

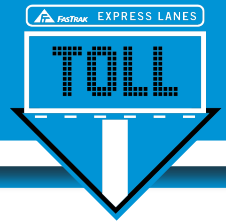
- The 91 Express Lanes maintained strong financial health, earning high bond ratings from Moody's Investors Service, Fitch Ratings, and Standard & Poor's—three of the nation's leading credit rating agencies.
- Traffic volumes and toll revenues reached record levels, reflecting increased demand and efficiency in corridor management.
- In collaboration with the California Department of Transportation (Caltrans), the Orange County Transportation Authority (OCTA) successfully launched the construction phase of the SR-91 (SR-57 to SR-55) Improvement Project, marking a significant step toward enhancing regional mobility.

Goals in FY 2025-26

- Strategically adjust toll rates to maximize the number of vehicles moving through the 91 corridor, prioritizing efficiency over revenue generation.
- Complete the installation of the new Electronic Toll and Traffic Management system, including new eastbound entrance gantries and upgraded closed-circuit television (CCTV) cameras along the SR-91 corridor.
- Maintain customer safety by continuing freeway assistance patrols at current levels to provide the reliable support that travelers expect.
- Uphold financial stability through conservative investments, proactive management, and forward-thinking improvements, ensuring that the 91 Express Lanes remains a dependable, predictable, and safe travel alternative for years to come.

SR-91 Express Lanes Fund

The 91 Express Lanes Fund captures revenues and expenses associated with the operations of the program. This fund is an enterprise fund with program related expenses being covered by program generated revenue. Revenue includes both toll and non-toll related revenues.



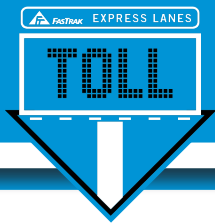
91 Express Lanes

FY 2025-26 Sources	Amount	
Use of Prior Year Designations	\$ 137,808,638	65%
Express Lanes Revenue	67,520,216	31%
Interest Income	8,804,874	4%
Reimbursement from Other Agencies	601,250	0%
Total Sources	\$ 214,734,978	

91 Express Lanes

FY 2025-26 Uses	Amount	
Operating Transfers Out	\$ 137,808,638	64%
Designations	44,584,298	21%
Services and Supplies	29,482,042	14%
Capital Expenditure	2,860,000	1%
Total Uses	\$ 214,734,978	

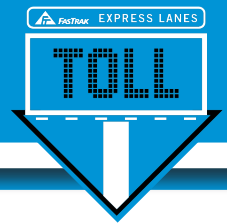




Express Lanes Program

91 Express Lanes, continued

91 Express Lanes Sources & Uses				
Sources Summary				
Description		FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
5500	Express Lanes Revenue	74,092,399	58,208,435	67,520,216
6050	Reimbursement from Other Agencies	424,280	628,750	601,250
6200	Interest Income	14,770,383	7,639,562	8,804,874
6300	Other Non-operating Revenue	540	0	0
Subtotal Revenues		\$ 89,287,602	\$ 66,476,747	\$ 76,926,340
Use of Prior Year Designations		0	58,902,900	137,808,638
Total Sources		\$ 89,287,602	\$ 125,379,647	\$ 214,734,978
Uses Summary				
Description		FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7300	Purchased Transportation Services	5,875,463	7,821,819	7,362,514
7400	Management Fee Expense	3,685,194	4,162,776	4,178,980
7500	Professional Services	4,502,858	9,033,700	8,227,700
7540	Insurance Claims/Premiums	597,828	900,000	402,123
7600	General and Administrative	301,781	933,450	1,084,350
7800	Contributions to Other Agencies	442,972	398,000	178,000
8111	Interest Expense	1,875,115	2,231,750	1,933,375
8112	Principal Payment On Long Term Debt	0	5,820,000	6,115,000
8200	Operating Transfers Out	15,244,808	55,039,564	137,808,638
9000	Capital Expenditures	1,131,660	3,863,336	2,860,000
Subtotal Expenses		\$ 33,657,679	\$ 90,204,395	\$ 170,150,680
Designations		55,629,923	35,175,252	44,584,298
Total Uses		\$ 89,287,602	\$ 125,379,647	\$ 214,734,978



405 Express Lanes

Description

Officially inaugurated on December 1, 2023, the I-405 Express Lanes span a four-lane, High-Occupancy Toll (HOT) corridor along I-405, extending from SR-73 to I-605. Designed to offer commuters a dependable travel alternative compared to the adjacent general-purpose lanes, these Express Lanes feature a variable toll rate based on traffic demand, aimed at optimizing throughput in the corridor while maintaining smooth traffic flow within the HOT lanes.

A combination of toll-paying and carpool vehicles will utilize the lanes, with carpool vehicles carrying two or more riders (HOV2+) enjoying toll-free access during non-peak hours, while those with three or more occupants (HOV3+) will have toll-free access all day. Following an initial three and a half years of operation, HOV2+ vehicles will be subject to tolls, while HOV3+ vehicles will remain exempt from charges.

With the I-405 being under the jurisdiction of Caltrans, OCTA has entered into a cooperative agreement with Caltrans to delineate the roles and responsibilities of each agency. The 405 Express Lanes are owned by Cal-

trans but leased to OCTA for a 40-year term, commencing on December 1, 2023, which was the first day of public use and toll operations.

In collaboration with Caltrans, OCTA has expanded the I-405 between SR-73 and I-605, encompassing enhancements along 16 miles of the I-405 corridor from SR-73 in Costa Mesa to the I-605 near the Los Angeles County line. This includes the addition of one general-purpose lane in each direction between Euclid Street and the I-605, along with enhancements to freeway access points, exits, and bridges. Furthermore, the project incorporated an additional lane through the reconfiguration of the existing carpool lane, culminating in the establishment of the 405 Express Lanes. These newly implemented express lanes span two lanes in each direction and are strategically poised to substantially augment throughput and optimize traffic efficiency throughout the corridor.

The 405 Express Lanes Fund is used to track and report on the operational and capital expenses associated with the 405 Express Lanes.





Express Lanes Program

Accomplishments in FY 2024-25

- Incorporated findings from the updated 405 Express Lanes traffic and revenue study to revise the financial model and improve forecasting accuracy.
- Facilitated stakeholder engagement by conducting guided tours of the 405 Express Lanes Traffic Operations Center and Customer Service Center.
- Completed calibration of the shadow dynamic pricing engine to support responsive toll rate adjustments.
- Closed out the installation phase of the 405 Express Lanes Electronic Toll and Traffic Management systems.

Goals in FY 2025-26

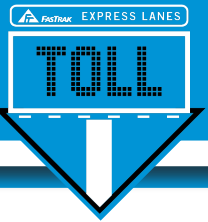
- Monitor state and federal legislation for potential impacts on tolling operations and implement necessary policy or procedural adjustments.
- Finalize project delivery for the I-405 Improvement Project.
- Initiate roadside maintenance activities in coordination with the California Department of Transportation.
- Complete the launch and operational readiness of the 405 Express Lanes Back-Office system and Customer Service Center.

405 Express Lanes Fund

The 405 Express Lanes Fund captures revenues and expenses associated with the operations of the program. This fund is an enterprise fund with program-related expenses being covered by program-generated revenue. Revenue includes both toll and non-toll revenues such as violation fees and account maintenance fees.



Express Lanes Program



405 Express Lanes

FY 2025-26 Sources	Amount	
Express Lanes Revenue	\$ 53,808,234	73%
Use of Prior Year Designations	14,620,690	20%
Interest Income	4,934,337	7%
Total Sources	\$ 73,363,261	

405 Express Lanes

FY 2025-26 Uses	Amount	
Services and Supplies	\$ 45,186,668	62%
Capital Expenditure	14,620,690	20%
Designations	13,555,903	18%
Total Uses	\$ 73,363,261	





Express Lanes Program

405 Express Lanes Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
5500 Express Lanes Revenue	19,243,027	44,875,532	53,808,234
6050 Reimbursement from Other Agencies	1,492,264	0	0
6200 Interest Income	3,410,506	0	4,934,337
6500 Operating Transfers In	125,222,349	0	0
Subtotal Revenues	\$ 149,368,146	\$ 44,875,532	\$ 58,742,571
Use of Prior Year Designations	0	30,228,190	14,620,690
Total Sources	\$ 149,368,146	\$ 75,103,722	\$ 73,363,261
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7300 Purchased Transportation Services	4,051,846	15,543,410	15,188,069
7400 Management Fee Expense	3,466,103	4,151,776	4,173,256
7500 Professional Services	8,392,309	9,274,445	10,720,244
7540 Insurance Claims/Premiums	62,613	385,000	379,227
7600 General and Administrative	330,899	865,850	2,046,350
7800 Contributions to Other Agencies	2,297,203	28,500	65,500
8111 Interest Expense	-11,848,415	12,354,898	12,614,022
9000 Capital Expenditures	20,776,467	17,873,292	14,620,690
Subtotal Expenses	\$ 27,529,025	\$ 60,477,171	\$ 59,807,358
Designations	121,839,121	14,626,551	13,555,903
Total Uses	\$ 149,368,146	\$ 75,103,722	\$ 73,363,261

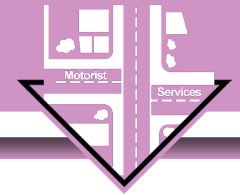
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MOTORIST SERVICES

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Motorist Services Program

Description

Motorist Services manages a suite of Orange County Service Authority for Freeway Emergencies (OC SAFE) programs aimed at enhancing mobility and reducing congestion. These programs assist motorists with disabled vehicles and facilitate the removal of roadway obstructions. OC SAFE initiatives include the 511 Motorist Assistance and Traveler Information System (511), Freeway Service Patrol (FSP), and the Freeway Call Box Network, designed to improve freeway operations and motorist assistance across Orange County.

SAFE

Description

Established in 1985 under California statute, SAFE enabled counties to generate revenue for developing, installing, operating, and maintaining motorist aid call box systems. In 2015, State Bill 516 (SB 516) removed the requirement for a network of call boxes, expanding the scope of SAFE programs, specifically allowing funds to support various motorist aid systems beyond call boxes, including traveler information systems, hazard and obstruction removal, and other traffic management and motorist assistance initiatives.

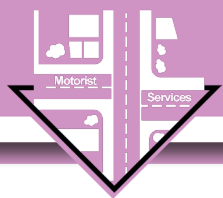
In Orange County, SAFE collaborates with Los Angeles County SAFE (LA SAFE), Caltrans, the California Highway Patrol (CHP), and the Ventura County Transportation Commission to operate 511, a comprehensive motorist aid and traffic information system. The 511 service provides real-time traffic speeds, travel times, public transit trip planning, and commuter service information through an interactive voice response system, a mobile app, and a web platform. Additionally, motorists can access freeway assistance via the Mobile Call Box (MCB) feature within the 511 system if their vehicle becomes disabled.

SAFE Funding

SAFE is funded through a \$1 annual fee per registered vehicle in Orange County, as authorized by California Streets and Highways Code Section 2555. Additional funding sources include:

- State Highway Account (SHA) funds via Caltrans provide annual FSP funding.
- The Road Repair and Accountability Act of 2017 (SB1) and Measure M2 Project N (Orange County's half-cent transportation sales tax) provide additional annual FSP funding for FSP operations.

These funding sources ensure OC SAFE programs' continued operation and enhancement, supporting motorist safety and traffic management efforts across Orange County.



Motorist Services Program

Freeway Service Patrol (FSP)

Description

Operated in partnership with CHP, Caltrans, and the Orange County Transportation Authority (OCTA), the FSP deploys a fleet of 35 tow trucks to patrol freeways during peak hours, assisting disabled motorists and alleviating congestion.

Freeway Call Box System

Orange County maintains a freeway call box system for roadside assistance; however, technological advancements, widespread mobile phone use, and enhanced cellular services have significantly reduced reliance on call boxes in favor of 511 MCB services.

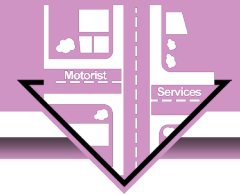


Accomplishments in FY 2024-25

- Secured updated call center support services for the 511 Mobile Call Box and Freeway Call Box programs, resulting in improved operational consistency, enhanced communication infrastructure, and increased system efficiency.
- Executed the seamless transition of the FSP radio system from its incumbent low-band framework to a cutting-edge cellular-based radio system, ensuring increased reliability and performance.
- Executed a new cooperative agreement for CHP support to ensure adequate supervision, training, and other assistance for the FSP program.

Goals in FY 2025-26

- Collaborate with LA SAFE to enhance development and support services for the 511 Motorist Assistance and Traveler Information System, prioritizing ongoing system improvements and user-focused enhancements.
- Assess the usage and long-term viability of the Orange County Freeway Call Box network to determine its continued relevance and effectiveness.
- Analyze and evaluate FSP service areas and beats, developing a strategic plan to optimize service effectiveness and enhance benefit-cost (BC) ratios. Implement recommended adjustments through the 2026 Request for Proposals (RFP) process, aligned with contractor transitions in October 2027.
- Continue collaboration with OCTA's Public Outreach Department to execute comprehensive 511 outreach efforts and targeted public engagement initiatives, increasing the public's program awareness and engagement with transportation resources.



SAFE Fund

The SAFE Fund was created to collect revenue and facilitate the operation of the SAFE Program. The fund captures revenues and expenses associated with program operations.

Service Authority for Freeway Emergencies Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6101 Taxes	1,967,366	1,900,000	1,900,000
6103 DMV Fees	3,013,058	2,900,000	2,900,000
6200 Interest Income	186,839	88,019	118,014
6300 Other Non-operating Revenue	2,300,433	2,252,500	2,250,500
6500 Operating Transfers In	5,410,469	5,863,489	5,908,227
Subtotal Revenues	\$ 12,878,165	\$ 13,004,008	\$ 13,076,741
Total Sources	\$ 12,878,165	\$ 13,004,008	\$ 13,076,741
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7400 Management Fee Expense	1,125,466	1,726,761	1,551,573
7500 Professional Services	9,578,580	10,315,739	11,212,818
7600 General and Administrative	115,817	173,150	202,850
7800 Contributions to Other Agencies	18,099	9,250	9,500
9000 Capital Expenditures	25,952	779,108	100,000
Subtotal Expenses	\$ 10,863,914	\$ 13,004,008	\$ 13,076,741
Designations	2,014,251	0	0
Total Uses	\$ 12,878,165	\$ 13,004,008	\$ 13,076,741

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ADMINISTRATION



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Administration Program

Description

OCTA's Administration Program provides the staff to oversee Regional Rail, Freeways, Streets and Roads, Express Lanes, Local Rail, Motorist Services, and Bus Programs.

OCTA is organized into divisions that provide specialized services to the programs, such as accounting, financial analysis, procurement, planning, marketing, government relations, and human resources. Staff that support the Bus Program charge directly to the Orange County Transit District fund. All other staff charge to the General Fund. These General Fund salaries and benefits are allocated to the funds that support each of the programs.

Cost Allocation

In addition to salaries and benefits, the General Fund is a cost center for other overhead costs, such as insurance, information technology software and hardware, utilities, leases, and general capital expenditures.

The General Fund expenditures, less the General Fund revenues, are allocated to the proprietary funds using a cost allocation methodology.

OCTA uses a robust cost allocation plan methodology that maximizes the direct charge of OCTA's personnel, materials, supplies, and contractors to projects whenever possible. Indirect costs for each internal service are then allocated using a basis of allocation that has been determined after evaluation of usage and benefit received. Cost Allocation bases include factors such as square feet of space occupied, number of personnel recruitments, purchase orders, accounting transactions, and dollar volume, among others. Each department may have cost allocation basis specific to the internal services that department provides.

The Accounting Department applies the cost allocation methodology to allocate costs monthly, with an annual adjustment at the end of the fiscal year. The budget uses the allocation rates from the most recent complete fiscal year as a starting point.

Los Angeles - San Diego - San Luis Obispo (LOSSAN) Agency

OCTA was selected to serve as the managing agency for the LOSSAN Rail Corridor Agency in August 2013. The LOSSAN is currently administered by 18 dedicated OCTA staff. These positions are funded through the Interagency Transfer Agreement with the State of California.





Administration

Administrative Program Staffing

OCTA is comprised of seven divisions. Each division is organized by department. The table below shows staffing levels for FY 2023-24 through FY 2025-26.

Division / Department	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Executive Office</u>			
Executive Office - CEO	5.00	5.00	6.00
Internal Audit	6.00	6.00	6.00
Express Lanes and Motorist Services	10.00	10.00	10.00
Public Information Office	4.00	4.00	4.00
Clerk of the Board	5.00	5.00	4.00
Security and Emergency Preparedness	7.00	7.00	7.00
Executive Office	37.00	37.00	37.00
<u>Finance and Administration</u>			
Chief Financial Officer	4.00	4.00	4.00
Accounting and Financial Reporting	22.00	22.00	22.00
Financial Planning and Analysis	13.00	13.00	12.00
Revenue Administration	9.00	9.00	9.00
Contracts Administration and Materials Mgmt.	60.00	60.00	60.00
Information Systems	43.00	43.00	44.00
General Services	22.00	22.00	22.00
Treasury Department	2.00	2.00	2.00
Finance and Administration	175.00	175.00	175.00
<u>People and Community Engagement</u>			
Executive Director, PACE	3.00	3.00	2.00
Human Resources	27.00	27.00	28.00
Learning and Development	5.00	5.00	5.00
Risk Management	7.00	7.00	7.00
Health, Safety, & Environmental Compliance	10.00	10.00	9.00
Director, Marketing and Public Outreach	3.00	3.00	3.00
Marketing and Customer Engagement	21.00	21.00	23.00
Public Outreach	12.00	12.00	12.00
People and Community Engagement	88.00	88.00	89.00
<u>Government Relations</u>			
Executive Director, Government Relations	9.00	9.00	10.00
Government Relations	9.00	9.00	10.00

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Organizational planning efforts prompted an increase in Coach Operator budgeted positions. These efforts reflect proposed changes to service levels in order to meet demand. An increase in administrative staffing levels is also included in the FY 2025-26 budget. The increase provides administrative support for Operations Division and Planning Division efforts.

Division / Department	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Planning</u>			
Executive Director, Planning	5.00	5.00	5.00
Director, Strategic Planning	3.00	3.00	3.00
Planning and Analysis	26.00	26.00	26.00
Capital and Local Programs	13.50	13.50	15.50
Planning	47.50	47.50	49.50
<u>Capital Programs</u>			
Executive Director, Capital Programs	19.00	19.00	19.00
Rail	4.00	4.00	0.00
Highway Project Delivery	11.00	11.00	12.00
Capital Programs	34.00	34.00	31.00
<u>Operations</u>			
Chief Operating Officer	2.00	2.00	2.00
Executive Director, Bus Operations	3.00	3.00	3.00
Bus Operations	688.50	664.50	694.50
Contract Transportation Services	20.00	22.00	19.00
Maintenance	221.50	224.50	227.50
Scheduling and Bus Operations Support	13.00	11.00	11.00
Regional Rail	5.00	5.00	5.00
Local Rail	8.00	8.00	8.00
LOSSAN	18.00	18.00	18.00
Operations	979.00	958.00	988.00
Total Authority	1,369.50	1,348.50	1,379.50



Administration

Administrative Funds

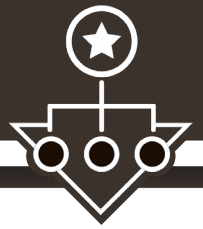
General Fund

The OCTA General Fund contains the administrative functions for OCTA. These functions include management, finance, project delivery, procurement, human resources, planning, government relations, marketing, and outreach. Several divisions contribute to the successful completion of these responsibilities.

The salaries and benefits received by administrative employees are governed by the annual Personnel and Salary Resolution (PSR) document. The document provides a summary of salary ranges by grade, retirement benefits, healthcare benefits, and other benefits received by administrative employees.

General Fund			
FY 2025-26 Sources	Amount		
Management Fee	\$ 113,259,834		85%
Reimbursement from Other Agencies	7,114,900	5%	
Operating Transfers In	5,075,142	4%	
Interest Income	4,584,384	3%	
Federal Operating Assistance Grants	1,897,624	1%	
State Assistance	1,340,000	1%	
Federal Capital Assistance Grants	1,000,000	1%	
Use of Prior Year Designations	550,000	0%	
Other Non-operating Revenue	224,500	0%	
Total Sources	\$ 135,046,384		

General Fund			
FY 2025-26 Uses	Amount		
Salaries and Benefits	\$ 84,418,135		63%
Services and Supplies	47,642,749	35%	
Capital Expenditure	2,985,500	2%	
Total Uses	\$ 135,046,384		

*General Fund, continued*

General Fund Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6020 State Assistance	250,536	1,165,000	1,340,000
6030 Federal Operating Assistance Grants	1,461,042	1,629,088	1,897,624
6040 Federal Capital Assistance Grants	1,272,881	275,000	1,000,000
6050 Reimbursement from Other Agencies	5,531,253	7,250,000	7,114,900
6101 Taxes	89,671	0	0
6103 DMV Fees	25	0	0
6200 Interest Income	3,615,829	2,872,400	4,584,384
6300 Other Non-operating Revenue	230,375	241,600	224,500
6400 Management Fee	94,973,700	115,678,060	113,259,834
6500 Operating Transfers In	5,075,681	5,114,877	5,075,142
Subtotal Revenues	\$ 112,500,993	\$ 134,226,025	\$ 134,496,384
Use of Prior Year Designations	2,786,351	0	550,000
Total Sources	\$ 115,287,344	\$ 134,226,025	\$ 135,046,384
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7100 Salaries and Benefits	71,453,222	80,895,883	84,418,135
7500 Professional Services	24,093,473	30,336,911	32,033,417
7600 General and Administrative	10,417,929	20,003,508	13,293,933
7800 Contributions to Other Agencies	1,305,794	1,908,773	2,315,399
9000 Capital Expenditures	8,016,926	1,080,950	2,985,500
Subtotal Expenses	\$ 115,287,344	\$ 134,226,025	\$ 135,046,384
Total Uses	\$ 115,287,344	\$ 134,226,025	\$ 135,046,384

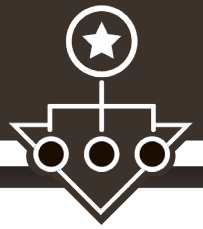


Administration

Additional Retirement Benefit Account (ARBA) Trust Fund

OCTA currently provides a supplemental retirement benefit known as ARBA. This benefit is offered to retired members of Orange County Employees Retirement System (OCERS) to assist OCTA employees in maintaining health insurance coverage following their retirement from OCTA. OCTA does not provide retiree medical benefits. OCTA currently funds ARBA based on biennial actuarial valuations.

ARBA Trust Fund Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6200 Interest Income	2,649,863	1,143,703	973,193
6300 Other Non-operating Revenue	945,233	692,761	900,000
Subtotal Revenues	\$ 3,595,096	\$ 1,836,464	\$ 1,873,193
Total Sources	\$ 3,595,096	\$ 1,836,464	\$ 1,873,193
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7800 Contributions to Other Agencies	1,651,928	1,836,464	1,873,193
Subtotal Expenses	\$ 1,651,928	\$ 1,836,464	\$ 1,873,193
Designations	1,943,168	0	0
Total Uses	\$ 3,595,096	\$ 1,836,464	\$ 1,873,193



Internal Service Fund (ISF) – Personal Liability and Property Damage (PL and PD) Fund

The PL and PD Fund was established to consolidate the accounting of revenues and expenditures associated with personal liability and property damage for the entirety of OCTA.

The revenues recorded in these funds are comprised of charges, insurance recoveries, and interest earnings. The expenses are comprised of insurance payouts, claims, and stop-loss insurance coverage.

Internal Service Fund-PL and PD Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
5300 Charges for Services	2,984,880	4,918,146	3,725,461
6050 Reimbursement from Other Agencies	-1	0	0
6200 Interest Income	1,053,741	799,478	985,742
6300 Other Non-operating Revenue	284,036	0	0
Subtotal Revenues	\$ 4,322,656	\$ 5,717,624	\$ 4,711,203
Total Sources	\$ 4,322,656	\$ 5,717,624	\$ 4,711,203
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7400 Management Fee Expense	204,973	232,291	173,158
7500 Professional Services	734,192	789,000	1,066,900
7540 Insurance Claims/Premiums	2,342,444	4,696,333	3,471,145
7800 Contributions to Other Agencies	229,097	0	0
Subtotal Expenses	\$ 3,510,706	\$ 5,717,624	\$ 4,711,203
Designations	811,950	0	0
Total Uses	\$ 4,322,656	\$ 5,717,624	\$ 4,711,203



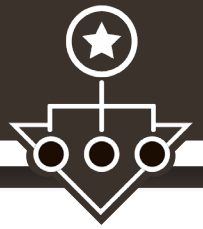
Administration

ISF - Workers' Compensation Fund

The Workers' Compensation Fund was established to consolidate the accounting of revenues and expenditures associated with workers' compensation for the entirety of OCTA.

The revenues recorded in these funds are comprised of charges, insurance recoveries, and interest earnings. The expenses are comprised of insurance payouts, claims, and stop-loss insurance coverage.

Internal Service Fund-Workers' Compensation Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
5300 Charges for Services	8,046,320	5,895,382	7,726,211
6200 Interest Income	1,822,238	1,040,254	1,450,876
6300 Other Non-operating Revenue	77,310	0	0
Subtotal Revenues	\$ 9,945,868	\$ 6,935,636	\$ 9,177,087
Total Sources	\$ 9,945,868	\$ 6,935,636	\$ 9,177,087
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7400 Management Fee Expense	85,707	328,636	28,209
7500 Professional Services	28,738	277,000	2,828,700
7540 Insurance Claims/Premiums	6,684,238	6,030,000	6,020,178
7800 Contributions to Other Agencies	293,846	300,000	300,000
Subtotal Expenses	\$ 7,092,529	\$ 6,935,636	\$ 9,177,087
Designations	2,853,339	0	0
Total Uses	\$ 9,945,868	\$ 6,935,636	\$ 9,177,087



Scholarship Fund

The OCTA Scholarship Fund is funded through employee payroll deductions, cash contributions, and the recycling of bottles and cans. The scholarship fund benefits college age children, grandchildren of OCTA employees, and OCTA interns. To be eligible for this scholarship, students are required to write an essay as to why they want to attend college, or if applying for a second consecutive year, how their previous scholarship award was utilized to benefit their education or career. The essays are judged and recipients notified; award amounts vary based on contributions and earnings in that fiscal year.

Scholarship Fund Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6200 Interest Income	620	340	317
6300 Other Non-operating Revenue	23,124	20,000	20,500
Subtotal Revenues	\$ 23,744	\$ 20,340	\$ 20,817
Total Sources	\$ 23,744	\$ 20,340	\$ 20,817
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7500 Professional Services	8	0	0
7800 Contributions to Other Agencies	21,345	20,340	20,817
Subtotal Expenses	\$ 21,353	\$ 20,340	\$ 20,817
Designations	2,391	0	0
Total Uses	\$ 23,744	\$ 20,340	\$ 20,817



Administration

Orange County Unified Transportation Trust (OCUTT) Fund

The OCUTT Fund accumulates interest earned on the Transit Development Capital Projects Fund. In 2004, OCUTT funds were earmarked by the OCTA Board for project readiness activities managed by the Planning Division.

Orange County Unified Transportation Trust Sources & Uses			
Sources Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
6200 Interest Income	186,985	93,986	0
Subtotal Revenues	\$ 186,985	\$ 93,986	\$ 0
Use of Prior Year Designations	0	1,041,014	390,000
Total Sources	\$ 186,985	\$ 1,135,000	\$ 390,000
Uses Summary			
Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
7500 Professional Services	2,809	920,000	175,000
7800 Contributions to Other Agencies	0	215,000	215,000
Subtotal Expenses	\$ 2,809	\$ 1,135,000	\$ 390,000
Designations	184,176	0	0
Total Uses	\$ 186,985	\$ 1,135,000	\$ 390,000

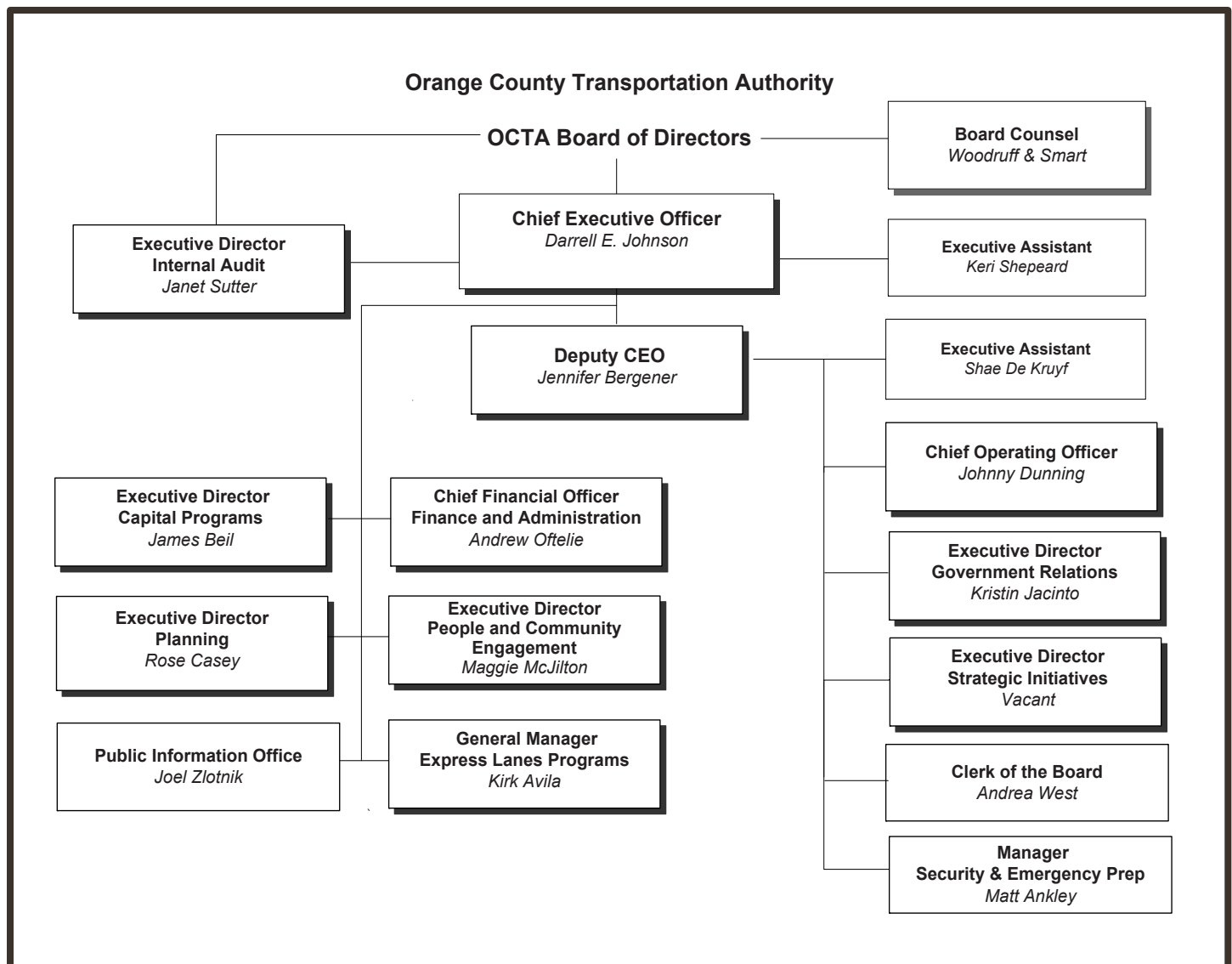


Executive Office Division

The Executive Office Division is comprised of six departments and is responsible for providing management direction to all divisions. It also ensures to accurately record and preserve OCTA's official and historical records as well as examine and evaluate financial, administrative, operational activities, and controls.

The Executive Office division oversees OCTA's operations of the 91 Express Lanes and the 405 Express Lanes. In addition, it is responsible for keeping the public up-to-date with any and all matters pertaining to OCTA. Lastly, this division handles the physical security, as well as emergency preparedness for OCTA.

Executive Office Division Organizational Chart



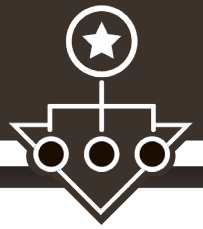


Executive Office

Executive Office Division Staffing

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Executive Office - CEO</u>			
Executive Director	0.00	0.00	1.00
Executive Assistant	3.00	3.00	3.00
Deputy Executive Officer	1.00	1.00	1.00
Chief Executive Officer	1.00	1.00	1.00
Executive Office - CEO	5.00	5.00	6.00
<u>Internal Audit</u>			
Section/Department Manager	1.00	1.00	1.00
Internal Auditor	3.00	3.00	3.00
Executive Director	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Internal Audit	6.00	6.00	6.00
<u>Express Lanes and Motorist Services</u>			
Project Manager	2.00	2.00	2.00
IS Project Manager	2.00	2.00	2.00
Financial Analyst	1.00	1.00	1.00
Executive Director	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00
Department/Program Manager	1.00	1.00	1.00
Business Unit Analyst	1.00	1.00	1.00
Express Lanes and Motorist Services	10.00	10.00	10.00
<u>Public Information Office</u>			
Strategic Communications Manager	0.00	0.00	1.00
Department/Program Manager	1.00	1.00	0.00
Communications Specialist	3.00	3.00	3.00
Public Information Office	4.00	4.00	4.00
<u>Clerk of the Board</u>			
Section/Department Manager	1.00	1.00	1.00
Government Relations Representative	1.00	1.00	0.00
Department/Program Manager	1.00	1.00	1.00
Clerk of the Board Specialist	2.00	2.00	2.00
Clerk of the Board	5.00	5.00	4.00

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Executive Office Division Staffing, continued

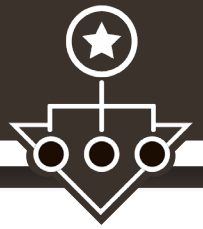
Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Security and Emergency Preparedness</u>			
Systems Software Analyst	1.00	1.00	0.00
Security Systems Administrator	1.00	1.00	2.00
Section/Department Manager	1.00	1.00	2.00
Project Manager	2.00	2.00	0.00
Program Management Analyst	0.00	0.00	1.00
Executive Assistant	1.00	1.00	0.00
Department/Program Manager	1.00	1.00	1.00
Business Unit Specialist	0.00	0.00	1.00
Security and Emergency Preparedness	7.00	7.00	7.00
Total Executive Office	37.00	37.00	37.00



Executive Office

Executive Office Expenses by Account

Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	4,565,168	4,750,817	5,101,250
7150 Extra Help Employees	131,291	143,600	138,000
7209 Deferred Compensation	190,726	142,395	152,828
7210 Pensions	1,496,517	1,685,041	1,860,481
7220 Insurances	117,885	126,672	134,415
7240 Health Care	810,375	823,446	808,187
7260 Compensated Absences	622,004	631,947	688,607
7270 Workers' Compensation	109,691	69,329	90,203
7280 Other Benefits	466,561	429,485	496,306
Subtotal Salaries and Benefits	\$ 8,510,218	\$ 8,802,732	\$ 9,470,277
<u>Services and Supplies</u>			
7510 Professional Services	903,012	686,500	292,500
7610 Outside Services	8,934,065	11,121,252	10,820,036
7630 Advertising Fees	0	50,000	0
7650 Travel, Training, and Mileage	102,512	69,416	82,226
7660 Office Expense	8,380	25,250	26,275
7670 Miscellaneous Expense	345,075	581,241	808,877
7750 Maintenance Expense	30,278	18,164	29,130
7790 Other Materials and Supplies	6,870	35,000	35,000
Subtotal Services and Supplies	\$ 10,330,192	\$ 12,586,823	\$ 12,094,044
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	654,500	496,000
Subtotal Capital Expenditure	\$ 0	\$ 654,500	\$ 496,000
Total Uses	\$ 18,840,410	\$ 22,044,055	\$ 22,060,321



Executive Office - CEO

The Chief Executive Officer (CEO) is responsible for providing management directions to all divisions and programs within OCTA while implementing the policy directives as articulated by the Board of Directors. The CEO and Deputy CEO's primary responsibilities include development and refinement of the organizational structure of OCTA, establishing and executing strategic plans, and fostering an environment conducive to employee development.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Executive Office - CEO			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	932,195	956,448	1,205,660
7209 Deferred Compensation	71,058	28,723	36,281
7210 Pensions	289,866	342,445	445,596
7220 Insurances	23,319	25,551	31,911
7240 Health Care	116,069	124,493	110,512
7260 Compensated Absences	144,428	127,468	163,475
7270 Workers' Compensation	22,723	9,368	14,626
7280 Other Benefits	117,704	95,165	132,331
Subtotal Salaries and Benefits	\$ 1,717,362	\$ 1,709,661	\$ 2,140,392
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	27,735	18,068	19,990
7660 Office Expense	1,418	4,000	4,000
7670 Miscellaneous Expense	327,601	344,151	370,185
Subtotal Services and Supplies	\$ 356,754	\$ 366,219	\$ 394,175
Executive Office - CEO Total	\$ 2,074,116	\$ 2,075,880	\$ 2,534,567



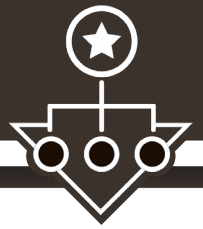
Executive Office

Internal Audit

Internal Audit is responsible for examining and evaluating the financial, administrative, and operational activities and controls of OCTA. The Internal Audit Department supplies management personnel at all levels with information to assist in their control of assets and operations.

The department provides a wide range of auditing services including: oversight of the annual independent financial audit, performing operational audits, contract compliance audits, federal and state audits, internal control assessments, investigations, pre-award Buy America reviews, and pre-award price reviews. The department also administers and investigates complaints received through OCTA's fraud hotline.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Internal Audit			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	835,973	857,050	890,547
7209 Deferred Compensation	32,793	25,689	26,750
7210 Pensions	287,987	303,874	325,544
7220 Insurances	20,834	22,854	23,525
7240 Health Care	120,053	122,706	127,648
7260 Compensated Absences	124,421	114,010	120,531
7270 Workers' Compensation	20,099	11,242	14,626
7280 Other Benefits	91,714	79,343	87,501
Subtotal Salaries and Benefits	\$ 1,533,874	\$ 1,536,768	\$ 1,616,672
<u>Services and Supplies</u>			
7510 Professional Services	835,614	370,000	150,000
7650 Travel, Training, and Mileage	8,529	8,262	8,893
7660 Office Expense	251	1,000	1,000
7670 Miscellaneous Expense	2,046	3,390	3,440
Subtotal Services and Supplies	\$ 846,440	\$ 382,652	\$ 163,333
Internal Audit Total	\$ 2,380,314	\$ 1,919,420	\$ 1,780,005



Express Lanes and Motorist Services Department

The Express Lanes Department oversees the operations of the 91 Express Lanes, the 405 Express Lanes, and Motorist Services, which includes the SAFE. It oversees all aspects of OCTA's toll road franchise from contracted operations and maintenance to customer service, violations processing, marketing, budgeting, and reporting. Staff also provide Express Lanes policy recommendations for OCTA Board consideration and serves as the key liaison with the State Route 91 Advisory Committee.

Motorist Services plans, directs, and administers services included in SAFE. SAFE operates the FSP Program, the Freeway Call Box system, and the Southern California 511 motorist aid traveler information system. For these programs, the Motorist Services Department personnel ensure that management, operational controls, and resources are in place to implement these programs effectively and efficiently.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Express Lanes and Motorist Services			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,175,891	1,258,537	1,307,791
7209 Deferred Compensation	43,036	37,568	39,083
7210 Pensions	388,060	442,985	473,632
7220 Insurances	29,848	33,421	34,378
7240 Health Care	163,711	190,813	194,970
7260 Compensated Absences	141,730	166,730	176,103
7270 Workers' Compensation	27,936	18,741	24,384
7280 Other Benefits	150,112	113,079	124,836
Subtotal Salaries and Benefits	\$ 2,120,324	\$ 2,261,874	\$ 2,375,177
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	2,893	5,128	5,128
Subtotal Services and Supplies	\$ 2,893	\$ 5,128	\$ 5,128
Express Lanes and Motorist Services Total	\$ 2,123,217	\$ 2,267,002	\$ 2,380,305



Executive Office

Public Information Office

The Public Information Office develops public information programs related to the various projects and services which OCTA delivers. Staff works strategically and creatively to gain consistent, clear media coverage of OCTA's policies, programs, promotions, and services. In addition to issuing news releases, staff also works on updating online media communications, and

fulfilling media requests for information. Staff regularly files press releases, organizes media briefings and roundtables, arranges tours, and schedules interview and filming sessions. The Public Information Office is responsible for OCTA speaker's bureau and corporate communications such as annual reports, Board briefing books, and fact sheets.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Public Information Office			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	510,478	514,887	536,475
7150 Extra Help Employees	29,068	24,600	24,600
7209 Deferred Compensation	23,493	15,463	16,144
7210 Pensions	169,170	181,986	195,464
7220 Insurances	13,505	13,755	14,199
7240 Health Care	30,967	55,209	48,245
7260 Compensated Absences	64,108	68,622	72,739
7270 Workers' Compensation	12,485	7,493	9,750
7280 Other Benefits	57,953	42,341	47,264
Subtotal Salaries and Benefits	\$ 911,227	\$ 924,356	\$ 964,880
<u>Services and Supplies</u>			
7510 Professional Services	150	7,500	7,500
7610 Outside Services	41,123	50,000	50,000
7630 Advertising Fees	0	50,000	0
7650 Travel, Training, and Mileage	13,120	4,774	7,902
7660 Office Expense	1,607	6,500	6,500
7670 Miscellaneous Expense	1,462	18,415	19,055
Subtotal Services and Supplies	\$ 57,462	\$ 137,189	\$ 90,957
Public Information Office Total	\$ 968,689	\$ 1,061,545	\$ 1,055,837



Clerk of the Board

The Clerk of the Board oversees the accurate recording and preserving of OCTA's official and historical records, in addition to providing them to the public upon request. The department is responsible for the entire Board and Committee agenda process, including: preparation and distribution of agendas, ensuring

public meetings are held in compliance with California open meeting laws, recording of actions taken by the Board and Committees, and maintaining a comprehensive records management system supporting Board and Committee actions.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Clerk of the Board			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	405,411	450,804	382,395
7150 Extra Help Employees	102,223	95,000	102,000
7209 Deferred Compensation	8,410	13,538	11,507
7210 Pensions	138,317	162,089	143,260
7220 Insurances	13,283	12,043	10,120
7240 Health Care	241,352	151,106	128,185
7260 Compensated Absences	62,537	60,081	51,849
7270 Workers' Compensation	11,210	9,368	9,750
7280 Other Benefits	18,457	39,018	35,184
Subtotal Salaries and Benefits	\$ 1,001,200	\$ 993,047	\$ 874,250
<u>Services and Supplies</u>			
7610 Outside Services	8,592	25,300	31,583
7650 Travel, Training, and Mileage	21,988	18,287	22,213
7660 Office Expense	2,586	10,250	11,275
7670 Miscellaneous Expense	10,581	184,600	185,900
Subtotal Services and Supplies	\$ 43,747	\$ 238,437	\$ 250,971
Clerk of the Board Total	\$ 1,044,947	\$ 1,231,484	\$ 1,125,221



Executive Office

Security and Emergency Preparedness

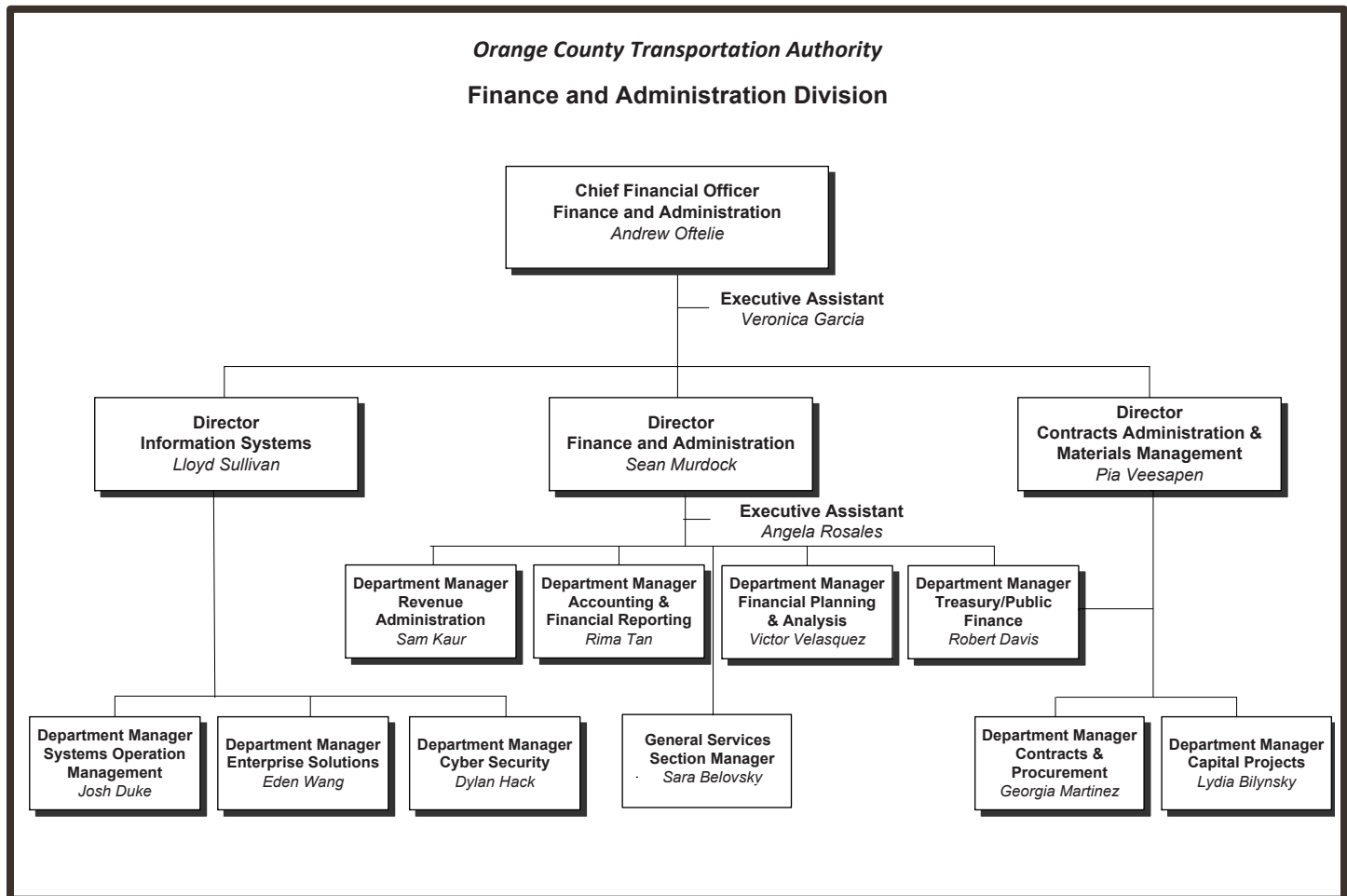
Security and Emergency Preparedness oversees physical security concerns such as protecting employees, customers, visitors, and assets. The department does this by conducting regular activities including: threat assessments, intelligence gathering, monitoring homeland security issues and trends, and maintaining communication with relevant agencies and other jurisdictions. In addition, the department manages a contract

with the Orange County Sheriff's Department (OCSD) for Transit Police services. Under this contract, the OCSD provides security and law enforcement services for OCTA's bus operations, OCTA-owned transit and operating facilities, OCTA-owned railroad right-of-way, and security at OCTA Board meetings. The department encompasses all OCTA actions to prepare for, respond to, and recover from disasters.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Security and Emergency Preparedness			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	705,220	713,091	778,382
7150 Extra Help Employees	0	24,000	11,400
7209 Deferred Compensation	11,936	21,414	23,063
7210 Pensions	223,117	251,662	276,985
7220 Insurances	17,096	19,048	20,282
7240 Health Care	138,223	179,119	198,627
7260 Compensated Absences	84,780	95,036	103,910
7270 Workers' Compensation	15,238	13,117	17,067
7280 Other Benefits	30,621	60,539	69,190
Subtotal Salaries and Benefits	\$ 1,226,231	\$ 1,377,026	\$ 1,498,906
<u>Services and Supplies</u>			
7510 Professional Services	67,248	309,000	135,000
7610 Outside Services	8,884,350	11,045,952	10,738,453
7650 Travel, Training, and Mileage	27,930	14,897	18,100
7660 Office Expense	2,518	3,500	3,500
7670 Miscellaneous Expense	3,263	30,685	230,297
7750 Maintenance Expense	30,278	18,164	29,130
7790 Other Materials and Supplies	6,870	35,000	35,000
Subtotal Services and Supplies	\$ 9,022,457	\$ 11,457,198	\$ 11,189,480
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	654,500	496,000
Subtotal Capital Expenditure	\$ 0	\$ 654,500	\$ 496,000
Security and Emergency Preparedness Total	\$ 10,248,688	\$ 13,488,724	\$ 13,184,386



Finance and Administration Division Organizational Chart



Finance and Administration Division

The Finance and Administration (F&A) Division plays a critical role in advancing OCTA's goals and objectives through comprehensive fiduciary and administrative functions. This division provides financial analysis and strategic guidance to the Board on long-term financing, fund planning, annual budgeting, treasury operations, debt management, and adherence to generally accepted accounting principles.

In collaboration with federal, state, and local agencies, the F&A Division ensures the successful acquisition and compliance of grant funding. Additionally, it oversees contract management, procurement, materials management, technology implementation guidance, facilities management, records management, and various other essential support functions that sustain OCTA's operations.



Finance and Administration

Finance and Administration Staffing

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Chief Financial Officer</u>			
Executive Assistant	2.00	2.00	1.00
Director	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00
Business Unit Analyst	0.00	0.00	1.00
Chief Financial Officer	4.00	4.00	4.00
<u>Accounting and Financial Reporting</u>			
Section/Department Manager	5.00	5.00	6.00
Department/Program Manager	1.00	1.00	1.00
Business Systems Analyst	1.00	1.00	1.00
Accounting Specialist	9.00	9.00	9.00
Accountant	6.00	6.00	5.00
Accounting and Financial Reporting	22.00	22.00	22.00
<u>Financial Planning and Analysis</u>			
Section/Department Manager	3.00	3.00	3.00
Financial Analyst	8.00	8.00	8.00
Department/Program Manager	1.00	1.00	1.00
Business Systems Analyst	1.00	1.00	0.00
Financial Planning and Analysis	13.00	13.00	12.00
<u>Revenue Administration</u>			
Section/Department Manager	2.00	2.00	2.00
Revenue Administrator	1.00	1.00	1.00
Financial Analyst	5.00	5.00	5.00
Department/Program Manager	1.00	1.00	1.00
Revenue Administration	9.00	9.00	9.00
<u>Contracts Administration and Materials Mgmt.</u>			
Warranty Coordinator	2.00	2.00	2.00
Stockroom Clerk	2.00	2.00	1.00
Section/Department Manager	5.00	5.00	5.00
Section Supervisor	3.00	3.00	3.00
Materials Management Planner	1.00	1.00	1.00
Inventory Analyst	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00
Equipment Parts Clerk	18.00	18.00	19.00
Director	1.00	1.00	1.00
Department/Program Manager	2.00	2.00	2.00
DBE Specialist	1.00	1.00	1.00
Contracts Analyst	1.00	1.00	1.00
Contract Administrator	20.00	20.00	21.00
Business Systems Analyst	1.00	1.00	0.00
Contracts Administration and Materials Mgmt.	60.00	60.00	60.00

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Finance and Administration Staffing, continued

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Information Systems</u>			
Transit Project Manager	0.00	0.00	1.00
Telecommunications	1.00	1.00	1.00
Systems Software Analyst	1.00	0.00	0.00
Systems Engineer	3.00	4.00	3.00
Section/Department Manager	5.00	5.00	8.00
Programmer Analyst	1.00	0.00	0.00
Network Analyst	1.00	1.00	1.00
Network Administrator	2.00	2.00	2.00
IS Project Manager	3.00	4.00	3.00
Information Systems Architect	0.00	1.00	1.00
Help Desk Technician	3.00	3.00	3.00
Executive Assistant	1.00	1.00	0.00
Director	1.00	1.00	1.00
Department/Program Manager	3.00	3.00	3.00
Database Administrator	1.00	1.00	1.00
Data Warehouse Architect	3.00	3.00	2.00
Cyber Security Risk Analyst	1.00	1.00	1.00
Cyber Security Intrusion Analyst	1.00	1.00	1.00
Cyber Security Engineer	2.00	2.00	1.00
Cyber Security Compliance Analyst	1.00	1.00	1.00
Business Systems Analyst	0.00	0.00	2.00
Business Computing Solutions Specialist	3.00	2.00	1.00
Applications Analyst	6.00	6.00	7.00
Information Systems	43.00	43.00	44.00
<u>General Services</u>			
Section/Department Manager	3.00	4.00	3.00
Section Supervisor	2.00	1.00	1.00
Records Administrator	1.00	1.00	1.00
Pass Sales Coordinator	1.00	1.00	1.00
Executive Assistant	12.00	12.00	12.00
Digital Reprographic Specialist	3.00	3.00	3.00
Department/Program Manager	0.00	0.00	1.00
General Services	22.00	22.00	22.00
<u>Treasury Department</u>			
Deputy Treasurer	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Treasury Department	2.00	2.00	2.00
Total Finance and Administration	175.00	175.00	175.00



Finance and Administration

Finance and Administration Expenses by Account

Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	16,617,522	18,000,828	18,762,456
7150 Extra Help Employees	178,612	117,600	152,400
7209 Deferred Compensation	413,986	525,071	544,276
7210 Pensions	5,461,807	6,313,792	6,752,730
7220 Insurances	417,770	472,144	486,007
7240 Health Care	2,968,552	3,553,986	3,593,675
7260 Compensated Absences	1,945,131	2,425,656	2,530,241
7270 Workers' Compensation	389,422	311,492	405,467
7280 Other Benefits	1,899,165	1,497,798	1,644,357
Subtotal Salaries and Benefits	\$ 30,291,967	\$ 33,218,367	\$ 34,871,609
<u>Services and Supplies</u>			
7510 Professional Services	10,014,893	12,140,890	24,795,346
7610 Outside Services	11,257,575	12,474,425	15,787,219
7630 Advertising Fees	96,542	90,800	95,475
7640 Utilities	3,484,776	4,098,912	5,235,826
7650 Travel, Training, and Mileage	346,403	186,122	202,517
7660 Office Expense	3,698,504	12,733,962	6,928,298
7670 Miscellaneous Expense	201,255	248,152	985,009
7690 Leases	5,269,117	5,461,642	5,942,818
7750 Maintenance Expense	-50,985	402,000	402,000
7790 Other Materials and Supplies	36,681	42,000	79,500
7820 Taxes	6,008	15,000	54,500
7830 Contributions to Other Agencies	11,844	0	0
Subtotal Services and Supplies	\$ 34,372,613	\$ 47,893,905	\$ 60,508,508
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	24,411,450	13,990,212	22,427,635
9080 Construction in Progress	0	0	3,000,000
Subtotal Capital Expenditure	\$ 24,411,450	\$ 13,990,212	\$ 25,427,635
Total Uses	\$ 89,076,030	\$ 95,102,484	\$ 120,807,752



Chief Financial Officer, F&A

The Chief Financial Officer provides general oversight and management of the division. The department is responsible for initiating division-wide policy directives and the attainment of goals and objectives.

The department undertakes all F&A personnel actions and ensures compliance with personnel-related policies and procedures.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Chief Financial Officer			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	679,283	693,719	727,061
7209 Deferred Compensation	36,249	20,833	21,878
7210 Pensions	233,334	250,054	269,973
7220 Insurances	17,345	18,533	19,242
7240 Health Care	90,091	92,523	96,796
7260 Compensated Absences	87,633	92,454	98,580
7270 Workers' Compensation	17,027	7,493	9,750
7280 Other Benefits	126,319	74,914	82,209
Subtotal Salaries and Benefits	\$ 1,287,281	\$ 1,250,523	\$ 1,325,489
<u>Services and Supplies</u>			
7510 Professional Services	1,969,300	1,380,000	1,230,000
7650 Travel, Training, and Mileage	13,161	6,296	7,460
7660 Office Expense	1,153	2,000	3,000
7670 Miscellaneous Expense	35,489	39,170	34,650
7830 Contributions to Other Agencies	3,405	0	0
Subtotal Services and Supplies	\$ 2,022,508	\$ 1,427,466	\$ 1,275,110
Chief Financial Officer Total	\$ 3,309,789	\$ 2,677,989	\$ 2,600,599



Finance and Administration

Accounting and Financial Reporting

The Accounting and Financial Reporting Department is responsible for general accounting, financial reporting, fixed-asset accounting, treasury accounting, accounts payable, accounts receivable, billing, and payroll functions. The department also produces annual reports and audited financial statements, including the Com-

prehensive Annual Financial Report, Orange County Local Transportation Authority financial statements, Cost Allocation Plan, M2 financial status reports, and 91 Express Lanes financial statements.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Accounting and Financial Reporting			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,919,594	2,101,113	2,180,034
7150 Extra Help Employees	18,975	12,000	11,400
7209 Deferred Compensation	43,113	62,345	64,546
7210 Pensions	616,222	730,586	776,694
7220 Insurances	47,538	55,460	56,771
7240 Health Care	303,060	420,685	444,968
7260 Compensated Absences	218,091	276,689	290,844
7270 Workers' Compensation	43,086	41,226	53,643
7280 Other Benefits	99,941	178,561	196,991
Subtotal Salaries and Benefits	\$ 3,309,620	\$ 3,878,665	\$ 4,075,891
<u>Services and Supplies</u>			
7510 Professional Services	19,000	110,700	100,700
7610 Outside Services	82,130	133,000	143,000
7630 Advertising Fees	0	3,000	3,000
7650 Travel, Training, and Mileage	12,351	12,232	12,612
7660 Office Expense	17,829	44,400	44,800
7670 Miscellaneous Expense	9,120	14,810	14,885
Subtotal Services and Supplies	\$ 140,430	\$ 318,142	\$ 318,997
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	7,500	7,500
Subtotal Capital Expenditure	\$ 0	\$ 7,500	\$ 7,500
Accounting and Financial Reporting Total	\$ 3,450,050	\$ 4,204,307	\$ 4,402,388



Financial Planning and Analysis

The Financial Planning and Analysis (FP&A) Department plays a critical role in advancing OCTA's financial integrity, strategic foresight, and operational accountability. The department is responsible for the development, execution, and oversight of key financial instruments, including the agency's annual budget, the Comprehensive Business Plan (CBP), and the long-range fixed asset replacement strategy.

FP&A provides timely and accurate fiscal analysis, monitors and reports on budget performance and vari-

ances, and ensures compliance with budgetary authority for procurement and requisitions. The department also oversees financial aspects of bus transit contracts, ensuring alignment with both service delivery goals and fiscal responsibility.

Through its comprehensive planning, analytical rigor, and cross-functional collaboration, the FP&A Department supports OCTA's commitment to financial sustainability, operational excellence, and strategic decision-making at both the executive and board levels.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Financial Planning and Analysis			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,358,053	1,313,542	1,363,786
7150 Extra Help Employees	27,046	24,000	13,200
7209 Deferred Compensation	30,309	39,412	41,006
7210 Pensions	420,878	462,418	492,728
7220 Insurances	32,458	35,063	36,072
7240 Health Care	186,188	200,510	204,594
7260 Compensated Absences	128,835	174,910	184,760
7270 Workers' Compensation	29,654	24,360	29,259
7280 Other Benefits	80,427	111,571	122,441
Subtotal Salaries and Benefits	\$ 2,293,848	\$ 2,385,786	\$ 2,487,846
<u>Services and Supplies</u>			
7510 Professional Services	307,126	273,000	160,000
7650 Travel, Training, and Mileage	19,334	5,819	8,325
7660 Office Expense	746	208,294	3,000
7670 Miscellaneous Expense	337	400	400
Subtotal Services and Supplies	\$ 327,543	\$ 487,513	\$ 171,725
Financial Planning and Analysis Total	\$ 2,621,391	\$ 2,873,299	\$ 2,659,571



Finance and Administration

Revenue Administration

The Revenue Administration Department is tasked with the management and administration of all federal and state grants from the point of grant award through the close-out process. The department ensures accurate and timely receipt of all grant funds and certifies that OCTA meets all federal and state compliance re-

quirements. In addition, this department is responsible for all revenue administration, including fare policy and adjustments, fare stabilization revenue, administration of the Transportation Development Act, and local sales tax revenue administration.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Revenue Administration			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	856,357	967,413	1,016,774
7150 Extra Help Employees	15,648	0	25,200
7209 Deferred Compensation	24,916	29,051	30,596
7210 Pensions	280,166	340,194	368,549
7220 Insurances	21,658	25,842	26,912
7240 Health Care	129,839	159,287	149,124
7260 Compensated Absences	121,380	128,930	137,862
7270 Workers' Compensation	19,123	16,867	21,942
7280 Other Benefits	34,274	81,483	91,424
Subtotal Salaries and Benefits	\$ 1,503,361	\$ 1,749,067	\$ 1,868,383
<u>Services and Supplies</u>			
7510 Professional Services	619,127	628,903	1,708,600
7610 Outside Services	3,245,050	406,009	2,015,759
7650 Travel, Training, and Mileage	6,684	9,173	10,507
7660 Office Expense	9,884	4,500	4,500
7670 Miscellaneous Expense	0	1,000	645,200
Subtotal Services and Supplies	\$ 3,880,745	\$ 1,049,585	\$ 4,384,566
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	8,994,516	13,202,712	510,000
Subtotal Capital Expenditure	\$ 8,994,516	\$ 13,202,712	\$ 510,000
Revenue Administration Total	\$ 14,378,622	\$ 16,001,364	\$ 6,762,949



Contracts Administration and Materials

Management (Camm)

The CAMM Department is responsible for contracting and purchasing all goods and services, implementing the federal Disadvantaged Business Enterprise Program, stocking and issuing bus parts, implementing a parts warranty program, and managing the bus inventory. The department handles all procurement activity,

including the preparation of solicitation documents, conducting pre-proposal meetings, chairing vendor evaluation meetings, negotiating contract terms and conditions, and administering the contractual aspects of the project through completion.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Contracts Administration and Materials Mgmt.			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	4,902,582	5,439,213	5,721,690
7150 Extra Help Employees	81,044	58,800	57,000
7209 Deferred Compensation	109,042	149,136	153,411
7210 Pensions	1,550,890	1,900,187	2,044,436
7220 Insurances	118,355	137,717	142,209
7240 Health Care	966,317	1,222,775	1,191,009
7260 Compensated Absences	589,773	757,275	769,054
7270 Workers' Compensation	113,249	95,989	125,079
7280 Other Benefits	415,865	415,577	446,207
Subtotal Salaries and Benefits	\$ 8,847,117	\$ 10,176,669	\$ 10,650,095
<u>Services and Supplies</u>			
7510 Professional Services	186,767	440,790	614,993
7610 Outside Services	212,419	423,700	520,700
7630 Advertising Fees	93,099	82,500	82,500
7650 Travel, Training, and Mileage	6,956	23,842	23,872
7660 Office Expense	16,982	518,700	19,200
7670 Miscellaneous Expense	94,305	96,127	128,609
7750 Maintenance Expense	-51,061	400,000	400,000
7790 Other Materials and Supplies	5,218	2,000	2,000
7830 Contributions to Other Agencies	8,439	0	0
Subtotal Services and Supplies	\$ 573,124	\$ 1,987,659	\$ 1,791,874
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	250,000	500,000
Subtotal Capital Expenditure	\$ 0	\$ 250,000	\$ 500,000
Contracts Administration and Materials Mgmt. Total	\$ 9,420,241	\$ 12,414,328	\$ 12,941,969



Finance and Administration

Information Systems

The IS Department manages the effective and secure delivery of computing and communication solutions to all OCTA business units. The department is responsible for providing reliable computing, systems and business support, business intelligence/analytics, cybersecurity,

and technology training. The department is also responsible for OCTA's Innovation Office, which researches and deploys innovative ideas and technologies in the transportation industry.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Information Systems			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	5,097,607	5,584,094	5,787,996
7150 Extra Help Employees	35,899	22,800	45,600
7209 Deferred Compensation	126,153	167,546	174,022
7210 Pensions	1,789,579	1,965,820	2,092,346
7220 Insurances	136,271	149,047	153,063
7240 Health Care	822,876	925,162	951,715
7260 Compensated Absences	601,121	743,548	784,119
7270 Workers' Compensation	126,719	80,576	107,276
7280 Other Benefits	998,861	468,179	520,630
Subtotal Salaries and Benefits	\$ 9,735,086	\$ 10,106,772	\$ 10,616,767
<u>Services and Supplies</u>			
7510 Professional Services	6,848,044	9,232,497	16,226,395
7610 Outside Services	7,235,844	10,596,761	10,826,992
7640 Utilities	980,265	1,115,060	1,600,000
7650 Travel, Training, and Mileage	277,883	105,301	114,125
7660 Office Expense	2,530,006	10,729,914	5,244,374
7670 Miscellaneous Expense	4,375	8,800	8,900
7750 Maintenance Expense	76	2,000	2,000
7820 Taxes	6,008	15,000	20,000
Subtotal Services and Supplies	\$ 17,882,501	\$ 31,805,333	\$ 34,042,786
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	15,405,041	400,000	19,365,000
Subtotal Capital Expenditure	\$ 15,405,041	\$ 400,000	\$ 19,365,000
Information Systems Total	\$ 43,022,628	\$ 42,312,105	\$ 64,024,553



General Services

General Services provides a variety of support services to OCTA, including all matters relating to lease agreements, office renovations, furniture assignment and upkeep, and communication between property management and OCTA. Additionally, the depart-

ment oversees records management, headquarters operations, mail services, reprographics, the OCTA Store, Lost and Found, and receptionist services, ensuring efficient administrative support across the organization.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
General Services			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,475,844	1,581,679	1,629,398
7209 Deferred Compensation	31,834	47,136	48,715
7210 Pensions	465,621	551,985	587,038
7220 Insurances	36,510	41,933	42,851
7240 Health Care	413,043	477,468	492,490
7260 Compensated Absences	172,433	209,195	219,502
7270 Workers' Compensation	33,025	41,232	53,643
7280 Other Benefits	102,602	141,826	155,532
Subtotal Salaries and Benefits	\$ 2,730,912	\$ 3,092,454	\$ 3,229,169
<u>Services and Supplies</u>			
7510 Professional Services	0	0	4,675,908
7610 Outside Services	482,132	914,955	2,280,768
7630 Advertising Fees	3,443	5,300	9,975
7640 Utilities	2,504,511	2,983,852	3,635,826
7650 Travel, Training, and Mileage	2,131	18,240	19,484
7660 Office Expense	890,010	984,454	1,388,174
7670 Miscellaneous Expense	13,705	26,395	89,375
7690 Leases	5,269,117	5,461,642	5,942,818
7790 Other Materials and Supplies	31,463	40,000	77,500
7820 Taxes	0	0	34,500
Subtotal Services and Supplies	\$ 9,196,512	\$ 10,434,838	\$ 18,154,328
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	11,893	130,000	2,045,135
9080 Construction in Progress	0	0	3,000,000
Subtotal Capital Expenditure	\$ 11,893	\$ 130,000	\$ 5,045,135
General Services Total	\$ 11,939,317	\$ 13,657,292	\$ 26,428,632



Finance and Administration

Treasury

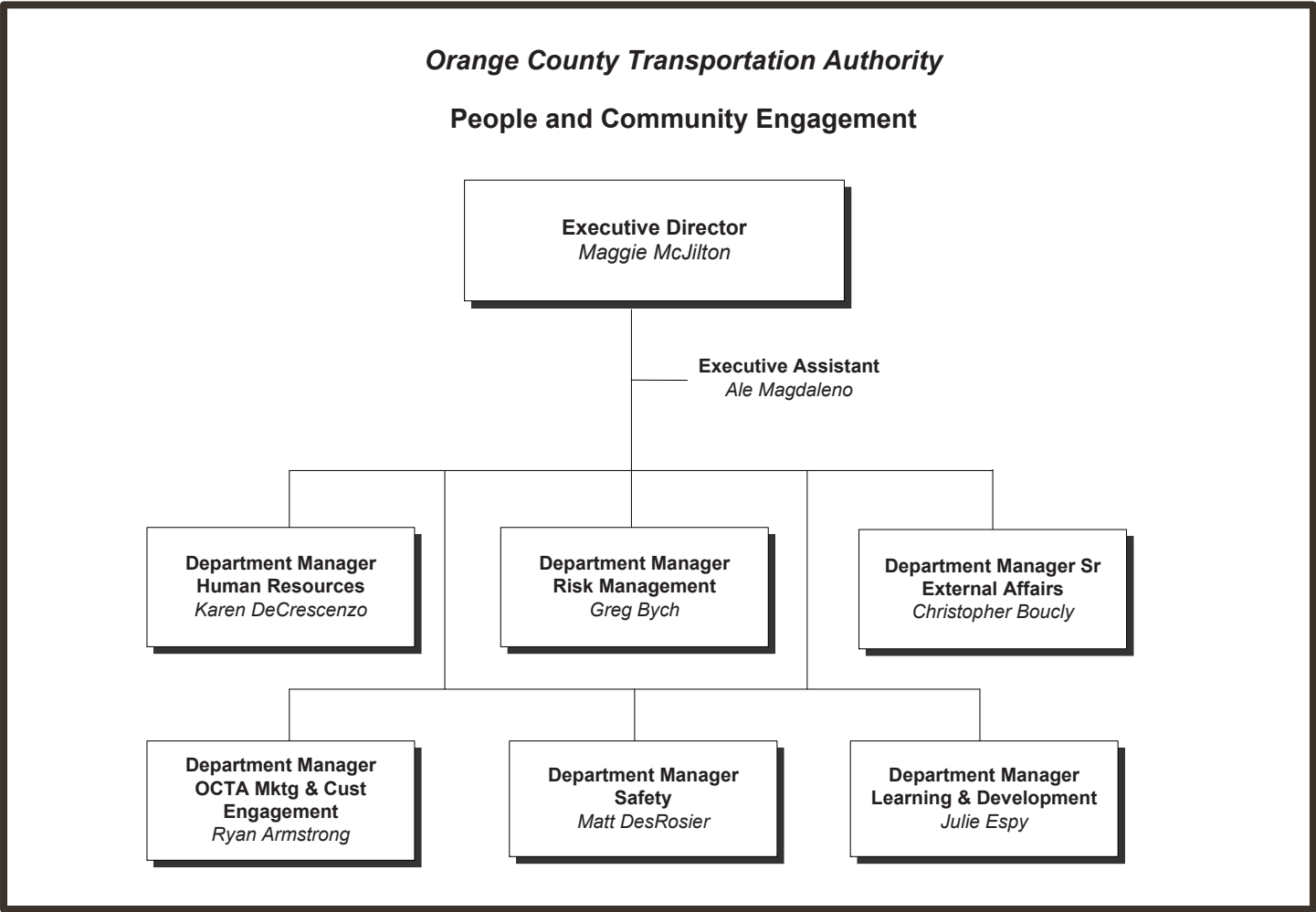
The Treasury Department is responsible for OCTA's investment portfolio and debt obligations. Additionally, the department manages OCTA's cash flow requirements, oversees and directs the investment of cash assets, monitors the performance of investment managers, supervises the investment components of the

defined contribution programs, and develops financing strategies to support operational goals and capital programs/acquisitions. The department also works closely with bond-rating agencies to maintain OCTA's strong credit ratings and to ensure that OCTA is well received by the investment community.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Treasury Department			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	328,202	320,055	335,717
7209 Deferred Compensation	12,370	9,612	10,102
7210 Pensions	105,117	112,548	120,966
7220 Insurances	7,635	8,549	8,887
7240 Health Care	57,138	55,576	62,979
7260 Compensated Absences	25,865	42,655	45,520
7270 Workers' Compensation	7,539	3,749	4,875
7280 Other Benefits	40,876	25,687	28,923
Subtotal Salaries and Benefits	\$ 584,742	\$ 578,431	\$ 617,969
<u>Services and Supplies</u>			
7510 Professional Services	65,529	75,000	78,750
7650 Travel, Training, and Mileage	7,903	5,219	6,132
7660 Office Expense	231,894	241,700	221,250
7670 Miscellaneous Expense	43,924	61,450	62,990
Subtotal Services and Supplies	\$ 349,250	\$ 383,369	\$ 369,122
Treasury Department Total	\$ 933,992	\$ 961,800	\$ 987,091



People and Community Engagement Organizational Chart



**People and Community Engagement Division
(PACE)**

The PACE Division supports OCTA’s goals and objectives by contributing to the development and welfare of its employees and the local community by implementing long-term strategic planning and partnerships. The PACE Division carries the responsibility for OCTA’s functions in relation to employment compensation and benefits, risk management, training, labor, employee relations, health, safety, environmental compliance, management services, internal communications, and organizational development.

Additionally, the PACE Division is responsible for providing overall management and strategic direction for the external affairs for OCTA. That includes promotion, outreach, marketing, and customer engagement for all OCTA’s projects, programs, and services.



People and Community Engagement

People and Community Engagement Staffing

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Executive Director, PACE</u>			
Executive Director	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Communications Specialist	1.00	1.00	0.00
Executive Director, PACE	3.00	3.00	2.00
<u>Human Resources</u>			
Wellness Coordinator	1.00	1.00	1.00
Talent Acquisition Specialist	3.00	3.00	4.00
Section/Department Manager	4.00	4.00	5.00
Section Supervisor	1.00	0.00	0.00
Human Resources Representative	7.00	7.00	6.00
Executive Assistant	1.00	1.00	1.00
Employee Relations Representative	2.00	2.00	2.00
Employee Programs	0.00	1.00	1.00
Department/Program Manager	2.00	2.00	1.00
Compensation Analyst	2.00	2.00	2.00
Business Systems Analyst	1.00	1.00	2.00
Benefit Specialist	3.00	3.00	3.00
Human Resources	27.00	27.00	28.00
<u>Learning and Development</u>			
Learning and Development Specialist	3.00	3.00	3.00
Executive Assistant	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Learning and Development	5.00	5.00	5.00
<u>Risk Management</u>			
Worker's Compensation Program Specialist	1.00	1.00	1.00
Section/Department Manager	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00
Department/Program Manager	1.00	1.00	1.00
Claims Representative	1.00	1.00	1.00
Business Unit Analyst	1.00	1.00	1.00
Risk Management	7.00	7.00	7.00
<u>Health, Safety, & Environmental Compliance</u>			
Safety Specialist	7.00	7.00	6.00
Executive Assistant	1.00	1.00	1.00
Department/Program Manager	2.00	2.00	2.00
Health, Safety, & Environmental Compliance	10.00	10.00	9.00

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People and Community Engagement Staffing, continued

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Director, Marketing and Public Outreach</u>			
Marketing Specialist	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00
Director	1.00	1.00	1.00
Business Unit Analyst	0.00	0.00	1.00
Director, Marketing and Public Outreach	3.00	3.00	3.00
<u>Marketing and Customer Engagement</u>			
Web Developer	1.00	1.00	1.00
Section/Department Manager	5.00	5.00	5.00
Project Manager	0.00	0.00	1.00
Marketing Specialist	8.00	8.00	10.00
Department/Program Manager	2.00	2.00	1.00
Customer Relations Representative	3.00	3.00	3.00
Creative Services Specialist	2.00	2.00	1.00
Communications Specialist	0.00	0.00	1.00
Marketing and Customer Engagement	21.00	21.00	23.00
<u>Public Outreach</u>			
Section/Department Manager	3.00	3.00	3.00
Department/Program Manager	1.00	1.00	1.00
Community Relations Specialist	8.00	8.00	8.00
Public Outreach	12.00	12.00	12.00
Total People and Community Engagement	88.00	88.00	89.00



People and Community Engagement

People and Community Engagement Expenses by Account

Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	8,639,666	9,286,727	9,520,716
7150 Extra Help Employees	201,921	464,400	453,600
7209 Deferred Compensation	262,161	276,422	282,973
7210 Pensions	2,799,981	3,271,420	3,434,953
7220 Insurances	222,657	245,905	248,892
7240 Health Care	1,483,633	1,803,096	1,915,191
7260 Compensated Absences	1,148,568	1,226,744	1,275,040
7270 Workers' Compensation	206,320	164,911	217,005
7280 Other Benefits	984,069	1,253,551	1,438,528
Subtotal Salaries and Benefits	\$ 15,948,976	\$ 17,993,176	\$ 18,786,898
<u>Services and Supplies</u>			
7510 Professional Services	3,400,970	6,847,630	6,828,611
7610 Outside Services	344,005	889,820	842,820
7630 Advertising Fees	170,906	488,000	410,000
7650 Travel, Training, and Mileage	189,127	138,700	153,463
7660 Office Expense	116,603	113,334	227,660
7670 Miscellaneous Expense	185,897	407,725	387,008
7780 General Equipment/Structures	1,346	0	0
7790 Other Materials and Supplies	68,124	80,500	86,600
7830 Contributions to Other Agencies	9,624	63,725	63,725
Subtotal Services and Supplies	\$ 4,486,602	\$ 9,029,434	\$ 8,999,887
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	43,450	47,000
Subtotal Capital Expenditure	\$ 0	\$ 43,450	\$ 47,000
Total Uses	\$ 20,435,578	\$ 27,066,060	\$ 27,833,785



Executive Director, PACE

The Executive Director of PACE provides strategic initiatives in support of the operational, financial, and long-term functions of the PACE Division and OCTA. The Executive Director, in alignment with direction from the Board, aligns the divisions within OCTA for talent acquisition and management, as well as work-

force development, compliance with state and federal regulations, and risk mitigation. In addition, the executive director of PACE provides strategic directions to support the operational and financial functions for the promotion, outreach, marketing, and customer engagement for all OCTA's projects, programs, and services.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Executive Director, PACE			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	448,313	457,097	368,041
7150 Extra Help Employees	21,128	12,000	12,000
7209 Deferred Compensation	22,172	13,667	11,015
7210 Pensions	110,913	163,538	135,516
7220 Insurances	11,332	12,158	9,688
7240 Health Care	30,649	31,809	23,123
7260 Compensated Absences	52,039	60,651	49,632
7270 Workers' Compensation	10,031	5,624	4,875
7280 Other Benefits	38,768	46,564	41,300
Subtotal Salaries and Benefits	\$ 745,345	\$ 803,108	\$ 655,190
<u>Services and Supplies</u>			
7510 Professional Services	0	25,000	0
7650 Travel, Training, and Mileage	3,091	4,573	4,928
7660 Office Expense	8,215	16,000	10,000
7670 Miscellaneous Expense	5,192	8,340	9,010
7790 Other Materials and Supplies	440	1,000	1,000
Subtotal Services and Supplies	\$ 16,938	\$ 54,913	\$ 24,938
Executive Director, PACE Total	\$ 762,283	\$ 858,021	\$ 680,128



People and Community Engagement

Human Resources

The Human Resources Department is responsible for human resource planning, employment processes, administering employee benefits and compensation, resolving employee grievances, and overseeing labor and employee relations. Activities include performance management, employee health insurance, retirement and benefit programs, recruitment and selection, wage

administration, and job evaluations. The department is also responsible for administering three collective bargaining agreements with represented employees, facilitating resolution of workplace conflicts, and administering dispute resolution procedures for both represented and non-represented employees.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Human Resources			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	2,509,786	2,650,725	2,943,659
7150 Extra Help Employees	49,997	271,800	271,800
7209 Deferred Compensation	72,792	79,301	87,225
7210 Pensions	845,451	949,832	1,069,209
7220 Insurances	66,068	70,549	76,728
7240 Health Care	386,483	501,313	568,695
7260 Compensated Absences	309,807	351,935	393,025
7270 Workers' Compensation	63,644	50,600	68,269
7280 Other Benefits	413,623	551,088	699,178
Subtotal Salaries and Benefits	\$ 4,717,651	\$ 5,477,143	\$ 6,177,788
<u>Services and Supplies</u>			
7510 Professional Services	421,825	1,556,200	1,510,700
7610 Outside Services	160,076	535,320	535,320
7630 Advertising Fees	92,704	253,000	210,000
7650 Travel, Training, and Mileage	23,902	25,361	25,754
7660 Office Expense	18,853	29,300	34,300
7670 Miscellaneous Expense	70,656	142,746	150,578
7790 Other Materials and Supplies	63,975	69,800	77,900
7830 Contributions to Other Agencies	13,616	33,725	33,725
Subtotal Services and Supplies	\$ 865,607	\$ 2,645,452	\$ 2,578,277
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	32,950	40,000
Subtotal Capital Expenditure	\$ 0	\$ 32,950	\$ 40,000
Human Resources Total	\$ 5,583,258	\$ 8,155,545	\$ 8,796,065



Learning and Development

The Learning and Development Department is responsible for all learning and development activities throughout the talent management lifecycle. The department functions as an internal consultant to other divisions, providing customized training, competency assessments, professional development, and assistance

with acquiring and building training. The department also administers OCTA's Mentor Program, Leadership Development Academy, and the Education Reimbursement Program for OCTA staff. This department retains a strategic focus by ensuring the alignment between the strategic plan and core competencies.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Learning and Development			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	494,812	518,484	515,759
7150 Extra Help Employees	18,414	11,400	24,600
7209 Deferred Compensation	17,990	15,571	15,520
7210 Pensions	167,809	182,756	187,589
7220 Insurances	12,907	13,849	13,650
7240 Health Care	95,074	111,270	117,380
7260 Compensated Absences	80,355	69,099	69,932
7270 Workers' Compensation	11,706	9,368	12,192
7280 Other Benefits	153,358	173,900	176,940
Subtotal Salaries and Benefits	\$ 1,052,425	\$ 1,105,697	\$ 1,133,562
<u>Services and Supplies</u>			
7510 Professional Services	117,795	217,000	183,000
7610 Outside Services	0	102,000	50,000
7650 Travel, Training, and Mileage	83,948	60,545	69,713
7660 Office Expense	1,594	2,600	101,700
7670 Miscellaneous Expense	21,583	35,440	28,740
Subtotal Services and Supplies	\$ 224,920	\$ 417,585	\$ 433,153
Learning and Development Total	\$ 1,277,345	\$ 1,523,282	\$ 1,566,715



People and Community Engagement

Risk Management

The Risk Management Department is responsible for protecting OCTA's assets and property from the adverse consequences of accidental losses. The department investigates claims, evaluates coverage, and procures appropriate liability, property, and related

insurance policies. Additionally, the department manages OCTA's self-insured liability, subrogation, and workers' compensation programs. This department develops and recommends strategically focused loss control programs to reduce claims losses.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Risk Management			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	638,032	708,970	758,621
7209 Deferred Compensation	18,620	21,289	22,828
7210 Pensions	188,922	249,312	274,173
7220 Insurances	16,090	18,942	20,080
7240 Health Care	111,810	141,173	139,686
7260 Compensated Absences	112,535	94,487	102,861
7270 Workers' Compensation	14,669	13,117	17,067
7280 Other Benefits	22,022	60,242	68,581
Subtotal Salaries and Benefits	\$ 1,122,700	\$ 1,307,532	\$ 1,403,897
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	4,477	4,307	4,307
7660 Office Expense	69	0	0
7670 Miscellaneous Expense	1,450	2,850	2,300
Subtotal Services and Supplies	\$ 5,996	\$ 7,157	\$ 6,607
Risk Management Total	\$ 1,128,696	\$ 1,314,689	\$ 1,410,504



Health, Safety, & Environmental Compliance

The Health, Safety, and Environmental Compliance Department is responsible for ensuring OCTA is compliant with all applicable health, safety, and environmental standards, codes, and regulations. The de-

partment develops and implements authority-wide employee, fleet, and system safety programs to prevent and mitigate injuries and environmental damage.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Health, Safety, & Environmental Compliance			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,028,526	1,167,416	1,074,388
7150 Extra Help Employees	5,185	12,000	12,000
7209 Deferred Compensation	21,668	34,908	32,181
7210 Pensions	326,962	409,218	386,599
7220 Insurances	25,454	31,057	28,305
7240 Health Care	166,850	194,373	173,043
7260 Compensated Absences	126,324	154,922	144,997
7270 Workers' Compensation	22,935	18,741	21,942
7280 Other Benefits	72,877	96,850	95,549
Subtotal Salaries and Benefits	\$ 1,796,781	\$ 2,119,485	\$ 1,969,004
<u>Services and Supplies</u>			
7510 Professional Services	271,620	425,350	646,355
7610 Outside Services	182,849	216,500	216,500
7650 Travel, Training, and Mileage	28,852	13,494	15,544
7660 Office Expense	1,301	0	200
7670 Miscellaneous Expense	57,964	97,425	92,625
7790 Other Materials and Supplies	2,968	7,700	7,700
Subtotal Services and Supplies	\$ 545,554	\$ 760,469	\$ 978,924
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	7,000	7,000
Subtotal Capital Expenditure	\$ 0	\$ 7,000	\$ 7,000
Health, Safety, & Environmental Compliance Total	\$ 2,342,335	\$ 2,886,954	\$ 2,954,928



People and Community Engagement

Director, Marketing and Public Outreach

The Director of Marketing and Public Outreach oversees public outreach, diverse communities' outreach, and marketing activities in support of all phases of capital project development, planning, and construction to support OCTA's projects, programs, and services. The director also oversees the coordination of

OCTA's public committees. In addition, the director establishes and provides oversight to programs that create awareness to promote usage of OCTA services including bus, local rail, express lanes, and local community services.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Director, Marketing and Public Outreach			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	350,734	355,470	335,874
7150 Extra Help Employees	4,862	0	0
7209 Deferred Compensation	13,769	10,525	9,957
7210 Pensions	120,752	126,297	122,807
7220 Insurances	8,714	9,363	8,756
7240 Health Care	48,959	60,474	56,501
7260 Compensated Absences	51,211	46,708	44,864
7270 Workers' Compensation	8,238	5,624	7,317
7280 Other Benefits	23,582	39,017	39,844
Subtotal Salaries and Benefits	\$ 630,821	\$ 653,478	\$ 625,920
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	2,262	1,619	1,766
7660 Office Expense	10,627	11,434	11,460
7670 Miscellaneous Expense	2,468	4,595	4,630
7780 General Equipment/Structures	1,023	0	0
Subtotal Services and Supplies	\$ 16,380	\$ 17,648	\$ 17,856
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	3,500	0
Subtotal Capital Expenditure	\$ 0	\$ 3,500	\$ 0
Director, Marketing and Public Outreach Total	\$ 647,201	\$ 674,626	\$ 643,776



Marketing and Customer Engagement

Marketing and Customer Engagement is OCTA's promotions and customer relations group. The department is responsible for gathering customer feedback for OCTA bus, local rail, and ACCESS paratransit services. The department oversees the operation of the customer information center, assisting customers with trip planning and general information to transit riders seven days a week, 365 days a year. Staff gather customer feedback through customer roundtables and

the Accessible Transit Advisory Committee. Staff also provide technical expertise and tools to support communication and marketing goals as well as produce public information materials in support of OCTA's internal and service communication programs. In addition, staff administer OCTA's rideshare and vanpool programs, and promote usage including bus, regional rail, local rail, and express lanes.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Marketing and Customer Engagement			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,934,444	2,122,842	2,295,072
7150 Extra Help Employees	34,353	98,400	74,400
7209 Deferred Compensation	55,042	62,850	68,159
7210 Pensions	627,593	739,649	823,069
7220 Insurances	49,945	55,906	59,947
7240 Health Care	377,282	460,046	545,867
7260 Compensated Absences	241,893	278,921	307,119
7270 Workers' Compensation	45,514	39,352	56,084
7280 Other Benefits	186,408	178,265	207,501
Subtotal Salaries and Benefits	\$ 3,552,474	\$ 4,036,231	\$ 4,437,218
<u>Services and Supplies</u>			
7510 Professional Services	2,128,850	3,529,080	3,303,556
7610 Outside Services	0	31,000	31,000
7630 Advertising Fees	54,502	190,000	160,000
7650 Travel, Training, and Mileage	31,907	15,921	18,571
7660 Office Expense	75,944	54,000	70,000
7670 Miscellaneous Expense	3,648	5,550	6,250
7780 General Equipment/Structures	323	0	0
7790 Other Materials and Supplies	741	2,000	0
7830 Contributions to Other Agencies	-3,992	30,000	30,000
Subtotal Services and Supplies	\$ 2,291,923	\$ 3,857,551	\$ 3,619,377
Marketing and Customer Engagement Total	\$ 5,844,397	\$ 7,893,782	\$ 8,056,595



People and Community Engagement

Public Outreach

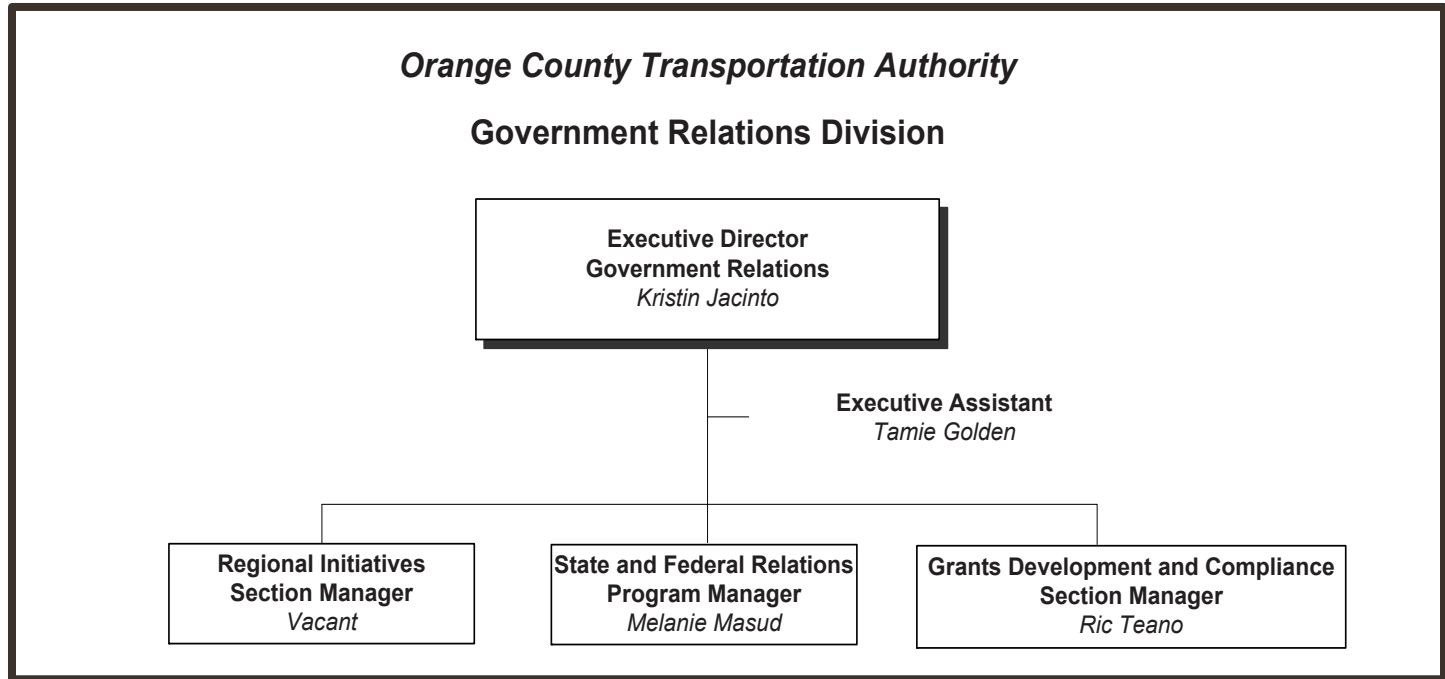
Public Outreach focuses on public communications in support of all phases of capital project development, planning, and construction for OCTA's projects, programs, and services. The department implements public outreach and involvement programs to inform any affected parties and advance the development of transportation projects. Working with stakeholders, Public Outreach ensures that the planning and environmen-

tal review process reflects a variety of positions, opinions, and concerns. In addition, outreach staff inform the public about upcoming construction activities and help to mitigate construction impacts. Staff in the department also assist other departments and divisions to communicate effectively to the various stakeholder audiences and customers of OCTA's projects, programs, and services.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Public Outreach			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,235,019	1,305,723	1,229,302
7150 Extra Help Employees	67,982	58,800	58,800
7209 Deferred Compensation	40,108	38,311	36,088
7210 Pensions	411,579	450,818	435,991
7220 Insurances	32,147	34,081	31,738
7240 Health Care	266,526	302,638	290,896
7260 Compensated Absences	174,404	170,021	162,610
7270 Workers' Compensation	29,583	22,485	29,259
7280 Other Benefits	73,431	107,625	109,635
Subtotal Salaries and Benefits	\$ 2,330,779	\$ 2,490,502	\$ 2,384,319
<u>Services and Supplies</u>			
7510 Professional Services	460,880	1,095,000	1,185,000
7610 Outside Services	1,080	5,000	10,000
7630 Advertising Fees	23,700	45,000	40,000
7650 Travel, Training, and Mileage	10,688	12,880	12,880
7670 Miscellaneous Expense	22,936	110,779	92,875
Subtotal Services and Supplies	\$ 519,284	\$ 1,268,659	\$ 1,340,755
Public Outreach Total	\$ 2,850,063	\$ 3,759,161	\$ 3,725,074



Government Relations Division Organizational Chart



Government Relations Division

The Government Relations Division serves as OCTA's liaison with members of the California State Legislature, United States Congress, and regional elected officials and representatives.

This division is also the agency's focal point for state and federal compliance oversight in addition to subrecipient monitoring activities.

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Executive Director, Government Relations</u>			
Section/Department Manager	2.00	2.00	2.00
Government Relations Representative	3.00	3.00	4.00
Executive Director	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Business Unit Analyst	1.00	1.00	1.00
Executive Director, Government Relations	9.00	9.00	10.00
Total Government Relations	9.00	9.00	10.00



Government Relations

Executive Director, Government Relations

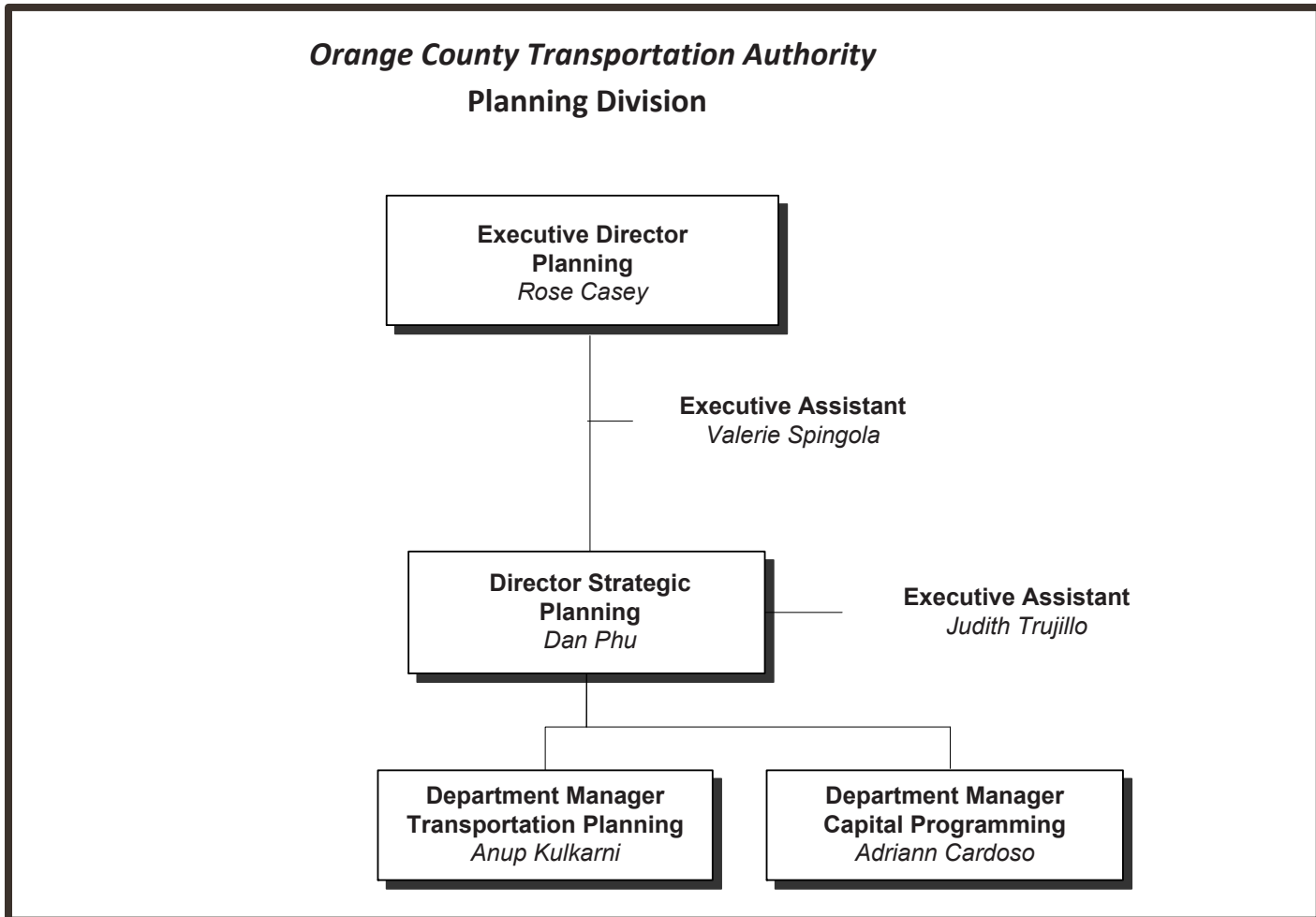
The Executive Director of Government Relations is responsible for providing overall management and strategic direction for the advocacy of all OCTA's projects, programs, and services. This includes monitoring, analyzing, and responding to government actions and decisions that affect how OCTA receives funding, plans for projects, and delivers services.

The Executive Director is responsible for providing management direction for federal, state, and regional government relations including direction for the application of external grant funding opportunities.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Executive Director, Government Relations			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	937,167	1,014,834	1,131,792
7150 Extra Help Employees	13,789	26,400	26,400
7209 Deferred Compensation	33,661	30,477	34,060
7210 Pensions	313,753	360,913	412,799
7220 Insurances	24,375	27,106	29,956
7240 Health Care	132,850	161,670	170,977
7260 Compensated Absences	136,394	135,251	153,457
7270 Workers' Compensation	22,028	16,866	24,384
7280 Other Benefits	74,887	94,738	111,742
Subtotal Salaries and Benefits	\$ 1,688,904	\$ 1,868,255	\$ 2,095,567
<u>Services and Supplies</u>			
7510 Professional Services	31,880	1,553,800	626,000
7610 Outside Services	0	600	300
7650 Travel, Training, and Mileage	78,742	48,205	62,730
7660 Office Expense	2,129	5,350	4,300
7670 Miscellaneous Expense	26,957	37,730	30,850
7790 Other Materials and Supplies	0	600	450
Subtotal Services and Supplies	\$ 139,708	\$ 1,646,285	\$ 724,630
Executive Director, Government Relations Total	\$ 1,828,612	\$ 3,514,540	\$ 2,820,197



Planning Division Organizational Chart



Planning Division

OCTA's Planning Division is responsible for developing future transportation solutions and securing funding for transportation improvements in collaboration with local and regional transportation agencies while ensuring adherence to Board policies and direction, Measure M2 requirements, and compliance with state and federal mandates. Additionally, the division offers essential forecasting and technical support services across the entire agency. The stated mission of the Planning Division is to provide planning and programming for transportation initiatives that meet the mobility needs of Orange County, consistent with the OCTA Strategic Plan.



Planning

Planning Division Staffing

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Executive Director, Planning</u>			
Program Management Analyst	2.00	2.00	2.00
Executive Director	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Executive Director, Planning	5.00	5.00	5.00
<u>Director, Strategic Planning</u>			
Project Manager	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Director	1.00	1.00	1.00
Director, Strategic Planning	3.00	3.00	3.00
<u>Planning and Analysis</u>			
Transportation Modeling Analyst	0.00	0.00	2.00
Transportation Funding Analyst	1.00	1.00	0.00
Transportation Analyst	10.00	10.00	8.00
Strategic Plan Administrator	1.00	1.00	0.00
Section/Department Manager	5.00	4.00	6.00
Project Manager	4.00	4.00	4.00
GIS Analyst	2.00	2.00	2.00
Department/Program Manager	3.00	4.00	4.00
Planning and Analysis	26.00	26.00	26.00
<u>Capital and Local Programs</u>			
Transportation Funding Analyst	7.50	7.50	9.50
Transportation Analyst	1.00	1.00	1.00
Section/Department Manager	3.00	3.00	3.00
Project Manager	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Capital and Local Programs	13.50	13.50	15.50
Total Planning	47.50	47.50	49.50



Planning Division Expenses by Account

Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	5,266,868	5,831,989	6,219,756
7150 Extra Help Employees	142,497	117,000	117,000
7209 Deferred Compensation	167,914	175,138	187,165
7210 Pensions	1,663,326	2,061,336	2,257,215
7220 Insurances	134,324	155,799	164,621
7240 Health Care	688,464	877,332	945,478
7260 Compensated Absences	666,655	777,247	843,332
7270 Workers' Compensation	122,590	89,008	120,698
7280 Other Benefits	419,139	502,114	572,032
Subtotal Salaries and Benefits	\$ 9,271,777	\$ 10,586,963	\$ 11,427,297
<u>Services and Supplies</u>			
7510 Professional Services	4,512,553	1,947,500	4,783,000
7650 Travel, Training, and Mileage	48,423	72,430	71,995
7660 Office Expense	7,903	16,500	16,500
7670 Miscellaneous Expense	10,380	29,375	30,962
Subtotal Services and Supplies	\$ 4,579,259	\$ 2,065,805	\$ 4,902,457
Total Uses	\$ 13,851,036	\$ 12,652,768	\$ 16,329,754



Planning

Executive Director, Planning

The Executive Director of Planning sets the division's direction and leads the planning, programming, program management efforts, and coordinates supporting activities with other OCTA divisions and external parties.

The Program Management Office (PMO) ensures seamless and effective interdivisional communications of the M2 Transportation Investment Plan and Ordinance No. 3. In addition, the PMO leads the implementation of safeguard measures called for in Ordinance No. 3, including

preparing quarterly reports to the Board, Triennial Performance Assessments, and Ten-Year Comprehensive reviews. While multiple organizational units within OCTA carry out the various activities related to M2, including finance, delivery, and accountability, the PMO is responsible for assessing, facilitating, and providing direction as needed to ensure OCTA succeeds in meeting the public's expectations.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Executive Director, Planning			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	668,480	697,956	695,724
7150 Extra Help Employees	14,972	13,200	13,200
7209 Deferred Compensation	24,171	20,960	20,935
7210 Pensions	211,243	248,987	254,766
7220 Insurances	16,330	18,646	18,414
7240 Health Care	87,457	88,009	90,427
7260 Compensated Absences	61,639	93,018	94,331
7270 Workers' Compensation	15,242	9,373	12,192
7280 Other Benefits	61,778	66,684	71,050
Subtotal Salaries and Benefits	\$ 1,161,312	\$ 1,256,833	\$ 1,271,039
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	5,797	10,147	10,427
7660 Office Expense	34	0	0
7670 Miscellaneous Expense	0	6,000	7,200
Subtotal Services and Supplies	\$ 5,831	\$ 16,147	\$ 17,627
Executive Director, Planning Total	\$ 1,167,143	\$ 1,272,980	\$ 1,288,666



Strategic Planning

Strategic Planning identifies and recommends funding for the implementation of new major projects and programs in conjunction with external transit agencies, transit advocacy, bikeways, pedestrian stakeholders, and local jurisdictions. In addition to planning free-ways, streets, roads, transit, bikeways, and environmental initiatives, this department provides analytic support. Its services include transportation modeling and geographic information system capabilities for the overall agency. This support extends to OCTA's

Transit, Rail, Government Relations, Finance and Administration, and People and Community Engagement divisions, as well as to external organizations on a project-specific basis. It also recommends the long-range vision for mobility in Orange County. Finally, the department recommends direction and monitors the implementation of the OCTA Strategic Plan as well as supports the development and implementation of Board Chairman Initiatives, CEO Initiatives, and the Action Plan.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Director, Strategic Planning			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	307,053	469,154	436,452
7209 Deferred Compensation	14,326	14,089	13,134
7210 Pensions	52,292	168,032	160,849
7220 Insurances	9,379	12,535	11,551
7240 Health Care	22,252	50,509	83,587
7260 Compensated Absences	16,695	62,526	59,179
7270 Workers' Compensation	8,898	5,624	7,317
7280 Other Benefits	140,765	47,579	48,121
Subtotal Salaries and Benefits	\$ 571,660	\$ 830,048	\$ 820,190
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	25	3,485	1,807
7660 Office Expense	7,869	7,500	7,500
7670 Miscellaneous Expense	842	500	500
Subtotal Services and Supplies	\$ 8,736	\$ 11,485	\$ 9,807
Director, Strategic Planning Total	\$ 580,396	\$ 841,533	\$ 829,997



Planning

Planning and Analysis

Planning and Analysis is responsible for corridor studies, long-range regional transportation planning, and developing strategies for near-term transit service improvements, including updates to bus capital plans for fixed route transit. The department also conducts regional bikeway and pedestrian studies to support non-motorized transportation and leads the implementation of the Measure M2 Freeway Environmental Mitigation Program and Environmental Cleanup Program. In addition, the department manages multi-jurisdictional regional traffic signal synchronization projects and utilizes geographic information systems (GIS) to develop analytical maps and information products.

Finally, the department provides direction, and oversight for the development and implementation of the OCTA Strategic Plan, the Chief Executive Officer Initiatives and Action Plan, and the Board Chairman Strategic Initiatives over sustainability and climate adaptation planning.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Planning and Analysis			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	2,942,085	3,283,236	3,418,207
7150 Extra Help Employees	80,625	64,200	64,200
7209 Deferred Compensation	92,647	98,597	102,861
7210 Pensions	964,556	1,156,971	1,237,366
7220 Insurances	74,330	87,711	90,470
7240 Health Care	374,889	467,529	468,463
7260 Compensated Absences	409,655	437,569	463,472
7270 Workers' Compensation	67,550	48,714	63,393
7280 Other Benefits	153,542	270,637	301,817
Subtotal Salaries and Benefits	\$ 5,159,879	\$ 5,915,164	\$ 6,210,249
<u>Services and Supplies</u>			
7510 Professional Services	4,512,553	1,947,500	4,783,000
7650 Travel, Training, and Mileage	22,137	23,759	24,722
7670 Miscellaneous Expense	9,194	15,100	15,005
Subtotal Services and Supplies	\$ 4,543,884	\$ 1,986,359	\$ 4,822,727
Planning and Analysis Total	\$ 9,703,763	\$ 7,901,523	\$ 11,032,976



Capital and Local Programs

The Capital Programming Department consists of the Discretionary Funding, Formula Funding, and Local Programs Sections. They are responsible for funding OCTA and selected local jurisdiction projects with formula and competitive funding programs, including M2, other local or regional programs, state funding programs, and/or federal programs. The Capital Programming Department identifies, pursues, and works to secure funding for OCTA Capital Projects. The department also develops, implements, and administers the M2 Comprehensive Transportation Funding Program (CTFP) competitive program, which provides funding to local jurisdictions for streets and roads, transit extensions to Metrolink, community-based transit/circulators, transit stop amenities, and assists in administering water quality projects.

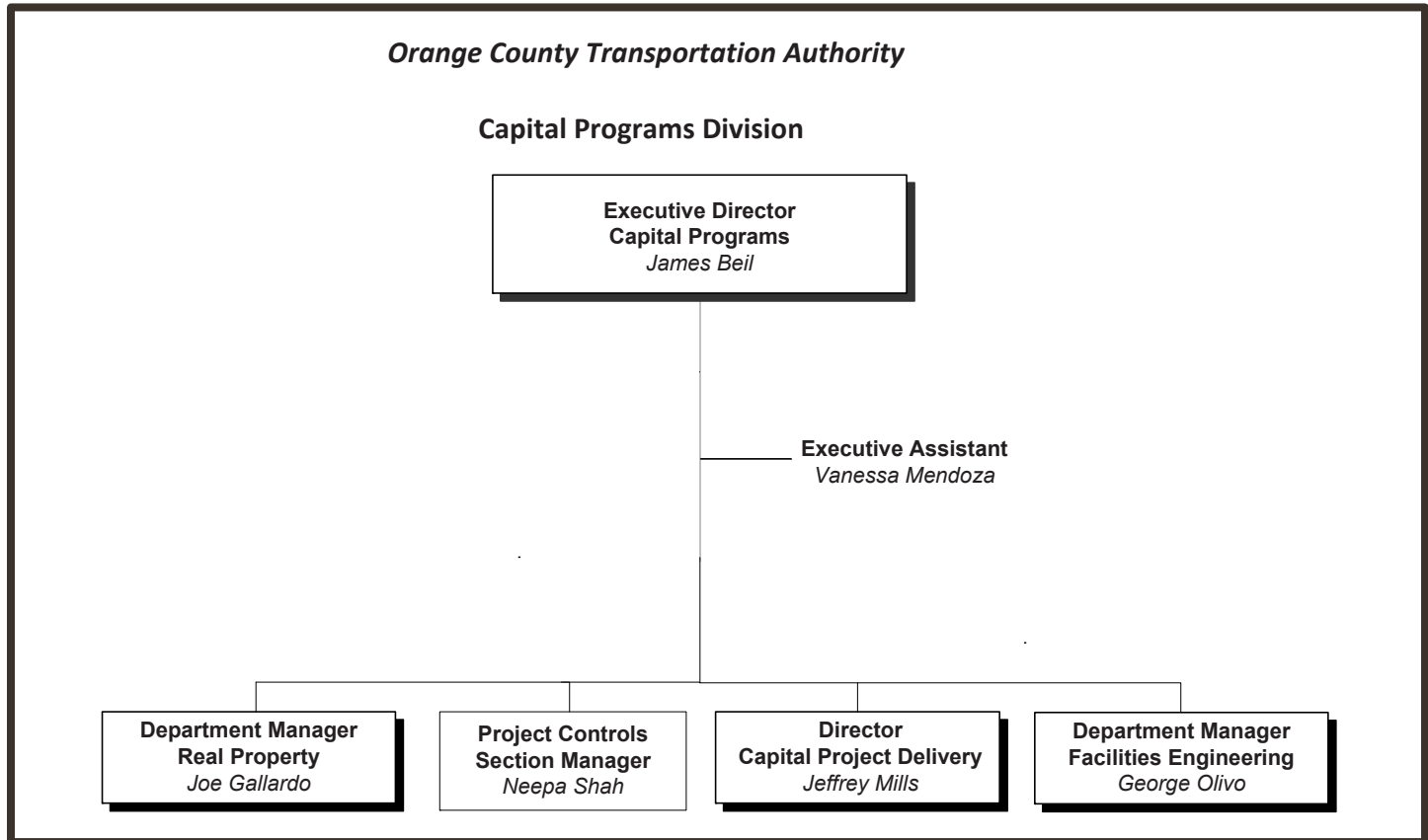
Additionally, the department oversees state and federal transportation funding programs through the Federal Transportation Improvement Program, participates in the Regional Transportation Planning Agency, and serves as the staff liaison to the California Transportation Commission. Lastly, the department is responsible for ensuring that local jurisdictions meet eligibility requirements for funding as required by Measure M2.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Capital and Local Programs			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,349,250	1,381,643	1,669,373
7150 Extra Help Employees	46,900	39,600	39,600
7209 Deferred Compensation	36,770	41,492	50,235
7210 Pensions	435,235	487,346	604,234
7220 Insurances	34,285	36,907	44,186
7240 Health Care	203,866	271,285	303,001
7260 Compensated Absences	178,666	184,134	226,350
7270 Workers' Compensation	30,900	25,297	37,796
7280 Other Benefits	63,054	117,214	151,044
Subtotal Salaries and Benefits	\$ 2,378,926	\$ 2,584,918	\$ 3,125,819
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	20,464	35,039	35,039
7660 Office Expense	0	9,000	9,000
7670 Miscellaneous Expense	344	7,775	8,257
Subtotal Services and Supplies	\$ 20,808	\$ 51,814	\$ 52,296
Capital and Local Programs Total	\$ 2,399,734	\$ 2,636,732	\$ 3,178,115



Capital Programs

Capital Programs Division Organizational Chart



Capital Programs Division

The Capital Programs Division is responsible for implementing OCTA's highway projects, railroad grade separation projects, rail capital improvement projects, bus and transit facility improvements, and real estate services. The division manages a program of projects, including Measure M2 and other projects funded by the state and federal. The division is responsible for

project development activities, from the initial preliminary engineering and environmental phase through the completion of construction. In addition to developing a variety of capital improvement projects, the division is also responsible for OCTA-owned transit, rail right-of-way management, and leasing.



Capital Programs Division Staffing

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Executive Director, Capital Programs</u>			
Real Property Manager	0.00	0.00	1.00
Real Property Agent	6.00	6.00	6.00
Project Manager	2.00	2.00	2.00
Project Controls Analyst	4.00	4.00	4.00
Executive Director	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00
Department/Program Manager	3.00	3.00	2.00
Civil Engineer	1.00	1.00	1.00
Executive Director, Capital Programs	19.00	19.00	19.00
<u>Rail</u>			
Project Manager	2.00	2.00	0.00
Department/Program Manager	2.00	2.00	0.00
Rail	4.00	4.00	0.00
<u>Highway Project Delivery</u>			
Project Manager	3.00	3.00	4.00
Executive Assistant	2.00	2.00	2.00
Director	1.00	2.00	1.00
Department/Program Manager	5.00	4.00	5.00
Highway Project Delivery	11.00	11.00	12.00
Total Capital Programs	34.00	34.00	31.00



Capital Programs

Capital Programs Division Expenses by Account

Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	3,897,726	4,869,730	4,381,370
7150 Extra Help Employees	15,621	23,400	34,800
7209 Deferred Compensation	151,189	146,243	131,847
7210 Pensions	1,306,229	1,722,498	1,592,133
7220 Insurances	101,566	130,094	115,966
7240 Health Care	548,939	742,305	701,107
7260 Compensated Absences	533,120	649,007	594,062
7270 Workers' Compensation	91,959	63,717	75,577
7280 Other Benefits	390,870	424,987	403,836
Subtotal Salaries and Benefits	\$ 7,037,219	\$ 8,771,981	\$ 8,030,698
<u>Services and Supplies</u>			
7510 Professional Services	1,977,964	1,040,000	1,500,000
7610 Outside Services	2,703,897	4,175,000	2,625,000
7630 Advertising Fees	1,300	2,000	2,000
7640 Utilities	285	0	0
7650 Travel, Training, and Mileage	41,728	32,443	40,973
7660 Office Expense	6,742	13,953	14,653
7670 Miscellaneous Expense	5,952	13,208	13,358
7690 Leases	94,368	103,000	103,000
Subtotal Services and Supplies	\$ 4,832,236	\$ 5,379,604	\$ 4,298,984
<u>Capital Expenditure</u>			
9010 Work In Process	0	1,500,000	1,500,000
9020 Capital Expenditure-Locally Funded	2,508,814	37,091,900	35,086,400
Subtotal Capital Expenditure	\$ 2,508,814	\$ 38,591,900	\$ 36,586,400
Total Uses	\$ 14,378,269	\$ 52,743,485	\$ 48,916,082



Executive Director, Capital Programs

The Executive Director of Capital Programs is responsible for ensuring that OCTA's highway and rail improvements are delivered in agreement with Board direction. The Capital Programs Division is organized around three functional areas to carry out its responsibilities and Capital Program's critical tasks through Project Controls, Real Property, and Facilities Engineering. Project Controls acts as an essential support function to the Highway Programs Department by developing schedules and establishing budgets for the

various capital improvement projects. Real Property handles OCTA's right-of-way and real property activity, including real estate appraisal, right-of-way acquisition, relocation assistance, and property leases. Facilities Engineering Department is responsible for the development and implementation of capital rehabilitation, facility modifications, and new capital projects for OCTA operations facilities, including the maintenance and operations bus bases, transportation centers, and park and ride lots.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Executive Director, Capital Programs			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	2,235,771	2,413,321	2,463,402
7150 Extra Help Employees	10,307	23,400	23,400
7209 Deferred Compensation	75,839	72,475	74,131
7210 Pensions	738,179	852,588	894,970
7220 Insurances	55,308	64,471	65,197
7240 Health Care	282,767	364,494	375,435
7260 Compensated Absences	281,255	321,633	334,011
7270 Workers' Compensation	51,398	35,602	46,318
7280 Other Benefits	179,748	208,619	227,850
Subtotal Salaries and Benefits	\$ 3,910,572	\$ 4,356,603	\$ 4,504,714
<u>Services and Supplies</u>			
7510 Professional Services	1,977,964	1,040,000	1,500,000
7610 Outside Services	2,703,897	4,175,000	2,625,000
7630 Advertising Fees	1,300	2,000	2,000
7650 Travel, Training, and Mileage	12,304	10,996	11,699
7660 Office Expense	2,444	8,025	8,025
7670 Miscellaneous Expense	3,327	6,455	6,605
7690 Leases	94,368	103,000	103,000
Subtotal Services and Supplies	\$ 4,795,604	\$ 5,345,476	\$ 4,256,329
<u>Capital Expenditure</u>			
9010 Work In Process	0	1,500,000	1,500,000
9020 Capital Expenditure-Locally Funded	2,508,814	37,091,900	35,086,400
Subtotal Capital Expenditure	\$ 2,508,814	\$ 38,591,900	\$ 36,586,400
Executive Director, Capital Programs Total	\$ 11,214,990	\$ 48,293,979	\$ 45,347,443



Capital Programs

Rail

The Rail Department is primarily responsible for sustaining, improving, and expanding Orange County's rail system. This is achieved by providing rail and transit facilities, along with upgrades that support growth while matching the development patterns of the county and region. In addition, the department is responsible for many complementary transit projects and programs such as the development and implementation

of an efficient rail transit system using OCTA-owned railroad right-of-way in Orange County. The responsibilities include sustaining local transit connectors, developing grade separations, and grade crossing safety improvements. These improvements allow local agencies to establish railroad quiet zones as well as to construct key rail stations and gateways to regional rail.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Rail			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	163,968	609,884	0
7209 Deferred Compensation	8,026	18,316	0
7210 Pensions	54,376	214,468	0
7220 Insurances	6,441	16,295	0
7240 Health Care	29,114	92,177	0
7260 Compensated Absences	18,262	81,281	0
7270 Workers' Compensation	3,912	7,499	0
7280 Other Benefits	21,168	49,196	0
Subtotal Salaries and Benefits	\$ 305,267	\$ 1,089,116	\$ 0
<u>Services and Supplies</u>			
7640 Utilities	285	0	0
7650 Travel, Training, and Mileage	637	9,966	9,966
7660 Office Expense	1,596	628	628
7670 Miscellaneous Expense	0	950	950
Subtotal Services and Supplies	\$ 2,518	\$ 11,544	\$ 11,544
Rail Total	\$ 307,785	\$ 1,100,660	\$ 11,544



Highway Project Delivery

Highway Project Delivery ensures that the freeway and highway improvement projects that OCTA has promised Orange County residents are built. The department is responsible for managing the implementation of freeway and highway projects in the M2 Program within Orange County, including State

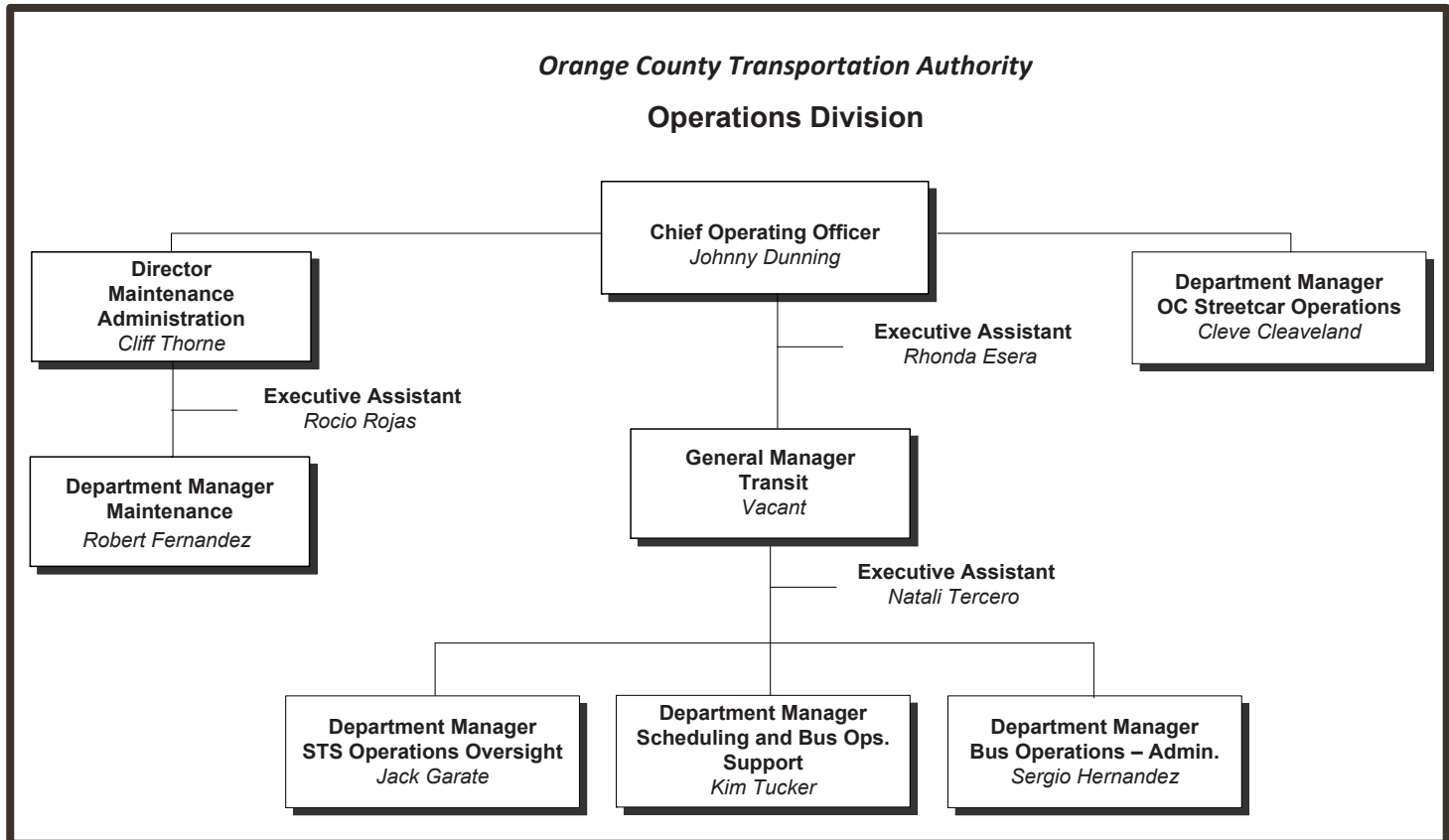
and Federally Funded projects. The program of projects also includes other major construction projects deemed to be regionally significant. The department also manages the implementation of individual projects within the program of projects.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Highway Project Delivery			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,497,987	1,846,525	1,917,968
7150 Extra Help Employees	5,314	0	11,400
7209 Deferred Compensation	67,324	55,452	57,716
7210 Pensions	513,674	655,442	697,163
7220 Insurances	39,817	49,328	50,769
7240 Health Care	237,058	285,634	325,672
7260 Compensated Absences	233,603	246,093	260,051
7270 Workers' Compensation	36,649	20,616	29,259
7280 Other Benefits	189,954	167,172	175,986
Subtotal Salaries and Benefits	\$ 2,821,380	\$ 3,326,262	\$ 3,525,984
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	28,787	11,481	19,308
7660 Office Expense	2,702	5,300	6,000
7670 Miscellaneous Expense	2,625	5,803	5,803
Subtotal Services and Supplies	\$ 34,114	\$ 22,584	\$ 31,111
Highway Project Delivery Total	\$ 2,855,494	\$ 3,348,846	\$ 3,557,095



Operations

Operations Division Organizational Chart



Operations Division

The Operations Division is one of OCTA's core business units delivering fixed route and paratransit bus services. Fixed route service includes local fixed route, community fixed route, limited-stop, and Stationlink services. Paratransit bus services consist of OC ACCESS service, the complementary paratransit service required by the ADA, and alternative programs providing service to seniors and people with disabilities. The Operations Division is responsible for the implementation, monitoring, and performance of all transit services. To accomplish this mission, performance metrics that measure system safety, courtesy, and reliability are closely monitored.

Among the services provided, the Operations Division also includes Regional Rail Operations, Local Rail, and LOSSAN Rail Corridor Agency. Regional Rail Operations is primarily responsible for sustaining, improving, and expanding operations of Orange County's rail

system by providing coordinated Metrolink rail service. The Local Rail is responsible for the development of a modern streetcar line that connects the Santa Ana Regional Transportation Center (SARTC) to downtown Santa Ana and a new transportation hub near the intersection of Harbor Boulevard and Westminster Avenue in Garden Grove. The LOSSAN Rail Corridor Agency is a Joint Powers Authority that works to increase ridership, revenue, capacity, reliability, coordination, and safety on the rail corridor between San Diego, Los Angeles, and San Luis Obispo.

The salaries and benefits received by union represented employees are governed by their respective collective bargaining agreements. These agreements provide a summary of salary ranges, retirement benefits, healthcare benefits, and other benefits received by union represented employees.



Operations Division Staffing

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Chief Operating Officer</u>			
Strategic Plan Administrator	0.00	0.00	1.00
Section/Department Manager	1.00	1.00	0.00
Chief Operating Officer	1.00	1.00	1.00
Chief Operating Officer	2.00	2.00	2.00
<u>Executive Director, Bus Operations</u>			
Executive Director	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00
Executive Director, Bus Operations	3.00	3.00	3.00
<u>Bus Operations</u>			
Section/Department Manager	4.00	4.00	4.00
Section Supervisor	8.00	8.00	8.00
Executive Assistant	6.50	6.50	6.50
Department/Program Manager	1.00	1.00	1.00
Coach Operator	623.00	599.00	626.00
Bus Operations Supervisor	44.00	44.00	47.00
Base Manager	2.00	2.00	2.00
Bus Operations	688.50	664.50	694.50
<u>Contract Transportation Services</u>			
Section/Department Manager	8.00	8.00	7.00
Program Management Analyst	1.00	1.00	1.00
Maintenance Field Administrator	4.00	4.00	2.00
Executive Assistant	0.00	2.00	2.00
Department/Program Manager	1.00	1.00	1.00
Customer Relations Representative	4.00	4.00	4.00
Community Transportation Coordinator	1.00	1.00	1.00
Business Unit Analyst	1.00	1.00	1.00
Contract Transportation Services	20.00	22.00	19.00

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Operations

Operations Division Staffing, continued

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Maintenance</u>			
Transit Technical Services Supervisor	0.00	0.00	2.00
Service Worker	37.00	37.00	37.00
Section/Department Manager	8.00	8.00	9.00
Mechanic	101.00	104.00	104.00
Maintenance Supervisor	17.00	17.00	17.00
Maintenance Planner	2.00	2.00	3.00
Maintenance Instructor	3.00	3.00	3.00
Maintenance Field Administrator	0.00	0.00	2.00
Machinist	2.00	2.00	2.00
Fleet Analyst	5.00	5.00	1.00
Facilities Technician	19.00	19.00	19.00
Facilities Maintenance Supervisor	3.00	3.00	3.00
Executive Assistant	5.50	5.50	5.50
Electronic Technician	13.00	13.00	13.00
Director	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Contracts Analyst	0.00	0.00	1.00
Business Unit Analyst	1.00	1.00	1.00
Base Manager	3.00	3.00	3.00
Maintenance	221.50	224.50	227.50
<u>Scheduling and Bus Operations Support</u>			
Stops & Zones Planner	1.00	1.00	1.00
Stops & Zones Analyst	1.00	1.00	1.00
Section/Department Manager	2.00	2.00	2.00
Section Supervisor	1.00	0.00	0.00
Schedule Checker/Analyst	4.00	3.00	4.00
Project Manager	1.00	1.00	1.00
Operations Analyst	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Scheduling and Bus Operations Support	13.00	11.00	11.00
<u>Regional Rail</u>			
Transportation Modeling Analyst	1.00	1.00	1.00
Section/Department Manager	2.00	2.00	2.00
Rail Maintenance-of-Way Administrator	1.00	1.00	1.00
Department/Program Manager	1.00	1.00	1.00
Regional Rail	5.00	5.00	5.00

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Operations Division Staffing, continued

Division Staffing by Department - Job Family	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
<u>Local Rail</u>			
Section/Department Manager	1.00	1.00	1.00
Operations Analyst	1.00	1.00	1.00
Facilities Technician	2.00	2.00	2.00
Electronic Technician	2.00	2.00	2.00
Department/Program Manager	1.00	1.00	1.00
Business Unit Analyst	1.00	1.00	1.00
Local Rail	8.00	8.00	8.00
<u>LOSSAN</u>			
Transportation Funding Analyst	1.00	1.00	0.00
Transportation Analyst	1.00	1.00	0.00
Section/Department Manager	3.00	3.00	3.00
Safety Specialist	1.00	1.00	1.00
Marketing Specialist	3.00	3.00	3.00
Financial Analyst	0.00	0.00	2.00
Executive Assistant	1.00	1.00	1.00
Director	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Department/Program Manager	4.00	4.00	4.00
Accountant	2.00	2.00	2.00
LOSSAN	18.00	18.00	18.00
Total Operations	979.00	958.00	988.00



Operations

Operations Division Expenses by Account

Description	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	66,717,208	73,038,242	75,331,923
7150 Extra Help Employees	1,428,744	1,182,133	749,562
7209 Deferred Compensation	1,200,319	1,485,188	1,546,312
7210 Pensions	22,711,808	26,067,950	28,739,898
7220 Insurances	1,442,908	1,673,335	1,776,728
7240 Health Care	15,490,781	18,944,909	19,456,569
7260 Compensated Absences	8,826,723	10,333,351	11,039,716
7270 Workers' Compensation	7,104,310	5,180,059	6,792,877
7280 Other Benefits	2,440,746	3,233,320	3,551,799
Subtotal Salaries and Benefits	\$ 127,363,547	\$ 141,138,487	\$ 148,985,384
<u>Services and Supplies</u>			
7310 Contract Transportation	103,785,827	122,853,429	130,980,600
7510 Professional Services	1,543,016	3,005,723	3,098,151
7540 Insurance Claims Expense	-19,013	0	0
7610 Outside Services	5,191,186	11,134,002	8,426,584
7630 Advertising Fees	2,911	5,000	5,000
7640 Utilities	1,524	2,500	2,500
7650 Travel, Training, and Mileage	177,166	347,930	348,009
7660 Office Expense	166,663	329,163	308,561
7670 Miscellaneous Expense	148,723	220,483	251,676
7710 Fuels and Lubricants	14,070,846	19,499,053	16,199,020
7740 Tires and Tubes	1,582,337	2,041,328	2,056,554
7750 Maintenance Expense	6,217,380	6,000,488	7,371,787
7780 General Equipment/Structures	168	0	0
7790 Other Materials and Supplies	883,770	2,112,588	2,043,858
7820 Taxes	74,407	66,684	108,733
7830 Contributions to Other Agencies	1,220,296	687,000	4,389,534
Subtotal Services and Supplies	\$ 135,047,207	\$ 168,305,371	\$ 175,590,567
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	25,750,721	98,023,400	28,537,490
Subtotal Capital Expenditure	\$ 25,750,721	\$ 98,023,400	\$ 28,537,490
Total Uses	\$ 288,161,475	\$ 407,467,258	\$ 353,113,441



Chief Operating Officer

The Chief Operating Officer works to meet the existing and future transportation needs of Orange County and is responsible for the coordination of all the divisions projects, programs, services, and initiatives including Bus Operations, Maintenance, Regional Rail Opera-

tions, Local Rail Operations, and LOSSAN. The Chief Operating Officer is also accountable for reporting the division's financial and operational performance to the Chief Executive Officer and the Board.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Chief Operating Officer			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	404,484	399,524	433,992
7209 Deferred Compensation	18,094	11,998	13,060
7210 Pensions	135,272	143,547	159,963
7220 Insurances	9,633	10,672	11,485
7240 Health Care	59,152	65,715	71,335
7260 Compensated Absences	40,828	53,246	58,843
7270 Workers' Compensation	9,422	3,749	4,875
7280 Other Benefits	47,466	41,255	46,629
Subtotal Salaries and Benefits	\$ 724,351	\$ 729,706	\$ 800,182
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	3,708	4,593	4,593
7660 Office Expense	0	0	2,500
7670 Miscellaneous Expense	0	28,205	60,155
Subtotal Services and Supplies	\$ 3,708	\$ 32,798	\$ 67,248
Chief Operating Officer Total	\$ 728,059	\$ 762,504	\$ 867,430



Operations

Executive Director, Bus Operations

The General Manager of Bus Operations is responsible for the day-to-day management of OCTA's bus operations, encompassing the scheduling, operations, and maintenance functions. The General Manager plays a major role in leading OCTA's most publicly recognized service, including the development and imple-

mentation of strategies to improve the operation of the bus system. Other responsibilities include oversight of bus capital projects, managing the coach operator and maintenance collective bargaining units, and organizational development.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Executive Director, Bus Operations			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	353,159	347,360	381,108
7209 Deferred Compensation	3,886	10,431	11,468
7210 Pensions	116,419	125,203	140,494
7220 Insurances	8,178	9,280	10,087
7240 Health Care	59,378	60,754	78,249
7260 Compensated Absences	33,746	46,293	51,673
7270 Workers' Compensation	7,908	5,624	7,317
7280 Other Benefits	29,233	38,793	43,781
Subtotal Salaries and Benefits	\$ 611,907	\$ 643,738	\$ 724,177
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	8,944	7,456	7,977
7660 Office Expense	1,935	6,000	3,000
7670 Miscellaneous Expense	2,803	1,200	3,000
Subtotal Services and Supplies	\$ 13,682	\$ 14,656	\$ 13,977
Executive Director, Bus Operations Total	\$ 625,589	\$ 658,394	\$ 738,154



Bus Operations

Bus Operations manages the delivery of bus service for OCTA's countywide fixed route bus system from two facilities located in the cities of Garden Grove and Santa Ana. The primary function of the operating base is to ensure that all scheduled bus service is delivered in a quality manner. The base staff is responsible for oversight of coach operator performance including safety, courtesy, and reliability. Other responsibilities include ensuring that all coach operators comply with local, state, and federal laws, and the administration of established work

rules and the collective bargaining agreement. The Bus Operations Department also includes support functions such as Central Communications and Field Operations.

Central Communications maintains a wireless communications link to all in-service buses to provide real-time service management, prevent or address service disruptions, and maintain the ability to respond to emergencies quickly. Field Operations is responsible for actively managing the bus service on the street.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Bus Operations			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	44,927,918	47,998,509	47,602,372
7150 Extra Help Employees	1,332,346	1,074,933	681,162
7209 Deferred Compensation	874,913	1,083,021	1,130,443
7210 Pensions	15,271,871	17,002,129	18,869,741
7220 Insurances	953,494	1,100,187	1,177,735
7240 Health Care	10,922,228	13,226,989	13,515,819
7260 Compensated Absences	5,695,495	6,764,017	7,270,408
7270 Workers' Compensation	6,127,771	4,373,008	5,737,206
7280 Other Benefits	968,282	1,300,441	1,457,207
Subtotal Salaries and Benefits	\$ 87,074,318	\$ 93,923,234	\$ 97,442,093
<u>Services and Supplies</u>			
7510 Professional Services	6,000	0	300,000
7540 Insurance Claims Expense	-21,500	0	0
7610 Outside Services	213,924	314,470	351,021
7650 Travel, Training, and Mileage	19,275	50,785	47,398
7660 Office Expense	44,671	50,398	48,463
7670 Miscellaneous Expense	65,246	86,500	85,399
7790 Other Materials and Supplies	36,417	41,388	43,858
Subtotal Services and Supplies	\$ 364,033	\$ 543,541	\$ 876,139
Bus Operations Total	\$ 87,438,351	\$ 94,466,775	\$ 98,318,232



Operations

Contract Transportation Services

Contract Transportation Services is responsible for contract transportation oversight. Oversight of contract operations includes monitoring vendor performance to effectively deliver transit services including OC ACCESS, OCTA's complementary paratransit service; contracted fixed route, which includes the Stationlink rail feeder service which provides the connection between Metrolink commuter trains and employment centers; vanpool, and the Same-Day Taxi Program for ADA eli-

gible passengers. The contracted services staff provides direct oversight of the contractors' performance to ensure OCTA's operating and vehicle maintenance standards are achieved per contract guidelines and OCTA standards. Contracted services are operated out of three OCTA facilities, with fixed route service operated from Anaheim and Irvine Sand Canyon and OC ACCESS service from Irvine Construction Circle.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Contract Transportation Services			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,878,292	2,111,491	1,814,738
7150 Extra Help Employees	41,841	57,000	57,000
7209 Deferred Compensation	50,284	63,408	54,611
7210 Pensions	566,941	744,653	657,681
7220 Insurances	48,100	56,410	48,030
7240 Health Care	304,754	397,555	311,988
7260 Compensated Absences	231,322	281,409	246,062
7270 Workers' Compensation	44,331	41,226	46,326
7280 Other Benefits	178,834	180,913	166,992
Subtotal Salaries and Benefits	\$ 3,344,699	\$ 3,934,065	\$ 3,403,428
<u>Services and Supplies</u>			
7310 Contract Transportation	103,785,827	122,853,429	130,980,600
7510 Professional Services	1,369,177	1,738,993	2,030,261
7610 Outside Services	414,634	531,701	797,113
7650 Travel, Training, and Mileage	30,719	18,454	28,442
7660 Office Expense	42,325	155,240	140,231
7670 Miscellaneous Expense	17,920	20,741	13,165
7710 Fuels and Lubricants	8,169,985	11,006,879	9,133,566
7740 Tires and Tubes	723,687	1,181,733	1,145,200
7750 Maintenance Expense	487,031	543,207	648,317
7820 Taxes	22,422	27,154	29,001
7830 Contributions to Other Agencies	1,220,296	687,000	4,389,534
Subtotal Services and Supplies	\$ 116,284,023	\$ 138,764,531	\$ 149,335,430
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	2,400	0
Subtotal Capital Expenditure	\$ 0	\$ 2,400	\$ 0
Contract Transportation Services Total	\$ 119,628,722	\$ 142,700,996	\$ 152,738,858



Maintenance

Maintenance is responsible for providing and maintaining a multitude of items, including the directly operated fixed route revenue and non-revenue fleets, as well as associated operations and maintenance facilities. In addition, the department is responsible for heavy maintenance and electronics support for directly operated and contractor operated revenue fleets, and procurement of all OCTA rolling stock.

The department performs routine maintenance on an active fleet of revenue vehicles. In addition to the revenue fleet, the department also maintains non-revenue support vehicles and a contingency fleet of buses. The department consists of five sections, which include: maintenance training, base operations, Maintenance Resource Management, Transit Technical Services, and Facilities.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Maintenance			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	15,425,990	17,215,220	19,873,071
7150 Extra Help Employees	19,592	22,800	11,400
7209 Deferred Compensation	144,254	174,978	188,461
7210 Pensions	5,417,169	6,313,251	7,040,975
7220 Insurances	326,294	367,384	395,033
7240 Health Care	3,454,260	4,288,956	4,501,606
7260 Compensated Absences	2,251,888	2,526,183	2,711,135
7270 Workers' Compensation	828,627	675,921	892,285
7280 Other Benefits	953,159	1,254,464	1,377,445
Subtotal Salaries and Benefits	\$ 28,821,233	\$ 32,839,157	\$ 36,991,411
<u>Services and Supplies</u>			
7510 Professional Services	64,151	1,191,730	667,890
7540 Insurance Claims Expense	2,487	0	0
7610 Outside Services	3,924,389	9,565,791	6,573,455
7640 Utilities	1,524	2,500	2,500
7650 Travel, Training, and Mileage	72,741	205,669	201,742
7660 Office Expense	76,107	107,625	102,737
7670 Miscellaneous Expense	60,544	68,617	72,882
7710 Fuels and Lubricants	5,900,861	8,492,174	7,065,454
7740 Tires and Tubes	858,650	859,595	911,354
7750 Maintenance Expense	5,730,495	5,457,281	6,723,470
7780 General Equipment/Structures	168	0	0
7790 Other Materials and Supplies	807,195	1,882,200	1,811,000
7820 Taxes	51,985	39,530	79,732
Subtotal Services and Supplies	\$ 17,551,297	\$ 27,872,712	\$ 24,212,216
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	25,750,721	98,017,000	28,532,490
Subtotal Capital Expenditure	\$ 25,750,721	\$ 98,017,000	\$ 28,532,490
Maintenance Total	\$ 72,123,251	\$ 158,728,869	\$ 89,736,117



Operations

Scheduling and Bus Operations Support

Scheduling and Bus Operations Support Department is comprised of three functional areas: Scheduling, Stops and Zones, and Operations Training. Scheduling creates bus schedules, determines vehicle requirements, and develops coach operator work assignments. The Stops and Zones function is responsible for establish-

ing and maintaining bus stops and layover zones, as well as maintaining the agency's 5,160 bus stop locations. Operations Training is responsible for training coach operators, conducting training campaigns at bases, retraining operators, and conducting the Annual Required Training for veteran coach operators.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Scheduling and Bus Operations Support			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,036,571	1,053,664	1,128,063
7150 Extra Help Employees	34,965	27,400	0
7209 Deferred Compensation	26,746	31,041	33,134
7210 Pensions	344,470	364,520	398,801
7220 Insurances	26,932	27,614	29,142
7240 Health Care	191,132	200,051	206,903
7260 Compensated Absences	173,707	137,761	149,292
7270 Workers' Compensation	24,527	20,610	26,818
7280 Other Benefits	46,566	88,864	100,629
Subtotal Salaries and Benefits	\$ 1,905,616	\$ 1,951,525	\$ 2,072,782
<u>Services and Supplies</u>			
7510 Professional Services	103,688	75,000	100,000
7610 Outside Services	638,239	722,040	704,995
7650 Travel, Training, and Mileage	22,783	28,409	24,735
7660 Office Expense	1,155	2,400	2,130
7670 Miscellaneous Expense	1,149	3,860	5,545
7790 Other Materials and Supplies	40,158	189,000	189,000
Subtotal Services and Supplies	\$ 807,172	\$ 1,020,709	\$ 1,026,405
Scheduling and Bus Operations Support Total	\$ 2,712,788	\$ 2,972,234	\$ 3,099,187



Regional Rail

Regional Rail is primarily responsible for sustaining, improving, and expanding operations of Orange County's rail system by providing coordinated Metrolink rail service that supports and matches the growth and development patterns of the county and region. This is accomplished through the coordination of activities

with the Southern California Regional Rail Authority (SCRRA), local cities, regional entities, and state and federal agencies. Through the direction of these responsibilities, the department supports the growth of an efficient rail transit system in Orange County.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Regional Rail			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	336,280	563,074	605,942
7209 Deferred Compensation	6,037	16,910	18,234
7210 Pensions	111,355	198,007	219,160
7220 Insurances	9,432	15,044	16,037
7240 Health Care	91,088	127,022	124,235
7260 Compensated Absences	43,941	75,043	82,161
7270 Workers' Compensation	7,880	9,368	12,192
7280 Other Benefits	31,632	47,118	54,010
Subtotal Salaries and Benefits	\$ 637,645	\$ 1,051,586	\$ 1,131,971
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	3,096	5,074	5,074
7670 Miscellaneous Expense	108	0	0
Subtotal Services and Supplies	\$ 3,204	\$ 5,074	\$ 5,074
Regional Rail Total	\$ 640,849	\$ 1,056,660	\$ 1,137,045



Operations

Local Rail

Local Rail supports the development of a 4.15-mile route a modern streetcar line branded OC Streetcar that will connect the SARTC to downtown Santa Ana and a new transportation hub near the intersection of

Harbor Boulevard and Westminster Avenue in Garden Grove. This department is responsible for the implementation of the Operations and Maintenance of Local Rail.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
Local Rail			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	528,422	852,206	912,800
7209 Deferred Compensation	19,458	18,559	19,417
7210 Pensions	161,558	294,003	317,585
7220 Insurances	12,995	20,169	21,024
7240 Health Care	91,847	177,140	193,612
7260 Compensated Absences	84,398	117,254	121,020
7270 Workers' Compensation	11,725	16,820	21,973
7280 Other Benefits	28,757	58,175	59,368
Subtotal Salaries and Benefits	\$ 939,160	\$ 1,554,326	\$ 1,666,799
<u>Services and Supplies</u>			
7650 Travel, Training, and Mileage	12,273	15,600	15,848
7660 Office Expense	470	4,000	4,000
7670 Miscellaneous Expense	454	5,500	5,500
Subtotal Services and Supplies	\$ 13,197	\$ 25,100	\$ 25,348
Local Rail Total	\$ 952,357	\$ 1,579,426	\$ 1,692,147



LOSSAN Staff Administration

OCTA was selected to serve as the managing agency for the LOSSAN Rail Corridor Agency in August 2013. Following execution of the Interagency Transfer Agreement (ITA) between the LOSSAN Agency and the State of California in July 2015, the LOSSAN Agency assumed full administrative responsibility for management of the Pacific Surfliner intercity rail service. The LOSSAN Agency is administered by dedicated OCTA staff. These positions are funded through the ITA by the State of California.

The LOSSAN Agency is a Joint Powers Authority originally formed in 1989 that works to increase ridership, revenue, capacity, reliability, coordination, and safety on the rail corridor between San Diego, Los Angeles, and San Luis Obispo. It is governed by an 11-member Board of Directors composed of officials representing rail owners, operators, and planning agencies along the rail corridor. The 351-mile LOSSAN rail corridor travels through a six-county coastal region in Southern California and is the second busiest intercity passenger rail corridor in the United States.

Department Expenses by Account	FY 2023-24 Actuals	FY 2024-25 Budget	FY 2025-26 Budget
LOSSAN			
<u>Salaries and Benefits</u>			
7110 Salaries-Regular Employees	1,826,092	2,497,194	2,579,837
7209 Deferred Compensation	56,647	74,842	77,484
7210 Pensions	586,753	882,637	935,498
7220 Insurances	47,850	66,575	68,155
7240 Health Care	316,942	400,727	452,822
7260 Compensated Absences	271,398	332,145	349,122
7270 Workers' Compensation	42,119	33,733	43,885
7280 Other Benefits	156,817	223,297	245,738
Subtotal Salaries and Benefits	\$ 3,304,618	\$ 4,511,150	\$ 4,752,541
<u>Services and Supplies</u>			
7630 Advertising Fees	2,911	5,000	5,000
7650 Travel, Training, and Mileage	3,627	11,890	12,200
7660 Office Expense	0	3,500	5,500
7670 Miscellaneous Expense	499	5,860	6,030
Subtotal Services and Supplies	\$ 7,037	\$ 26,250	\$ 28,730
<u>Capital Expenditure</u>			
9020 Capital Expenditure-Locally Funded	0	4,000	5,000
Subtotal Capital Expenditure	\$ 0	\$ 4,000	\$ 5,000
LOSSAN Total	\$ 3,311,655	\$ 4,541,400	\$ 4,786,271

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A P P E N D I X

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Fund Descriptions

General Fund

The General Fund supports the non-transit administrative functions of OCTA. It provides the administrative functions for OCTA, including management direction, financial and accounting services, treasury management, design and implementation of the Orange County transportation system, personnel management, and communications with various OCTA constituencies. These services are allocated to OCTA's operating funds through a cost allocation methodology approved by the Federal Transit Administration (FTA).

Local Transportation Fund

The Local Transportation Fund (LTF) was established in 1971 through the Transportation Development Act (TDA) and is derived from a one-quarter cent state sales tax collected in Orange County. LTF revenues are used only for public transit and provide funding for a variety of transportation services including regional transportation planning, bus stop improvements, fixed route bus operations, and paratransit services.

Orange County Unified Transportation Trust Fund

The Orange County Unified Transportation Trust (OCUTT) Fund was established with interest earnings from LTF revenues. This fund was nearly depleted in December 1995 when, as part of the TDA Diversion Financial Recovery Plan, the Board approved the transfer of \$34.4 million in OCUTT funds to fund future bus operations. Currently, OCUTT accumulates fund balance from interest earned on the Capital Projects fund.

Service Authority for Freeway Emergencies Fund

The Service Authority for Freeway Emergencies (SAFE) Fund is responsible for the maintenance and operation of call boxes on Orange County freeways. This fund also includes the Freeway Service Patrol (FSP) program that consists of a fleet of tow trucks dedicated to assisting stranded motorists during peak travel hours. The operation of the SAFE program is funded by a yearly assessment on motor vehicle registration.

State Transit Assistance Fund

The State Transit Assistance (STA) Fund, created by the California Legislature in 1979, provides a second source of TDA funding for transportation planning and mass transportation purposes. STA Fund revenues are derived from sales tax on diesel fuel. As of 2017, this revenue was increased based on the passage of the Road Repair and Accountability Act. These revenues may be used for capital and operating expenditures related to public transportation.

Local Transportation Authority Fund

The Local Transportation Authority (LTA) Fund incorporates all activities associated with the Measure M2 (M2) Ordinance approved in November 2006. The Ordinance extended the already established one-half percent sales tax to fund transportation-related projects. The M2 Ordinance will cover a 30-year period beginning April 1, 2011 to March 31, 2041. All sales tax revenues, bond proceeds, interest earnings, and project expenditures beginning in 2007 through 2041 are accounted for in this fund.

Regional Rail Fund

The Regional Rail Fund accounts for the operation of regional rail service and the maintenance of OCTA-owned right-of-way. This fund supports OCTA's long-term operating and capital funding of Metrolink regional rail services.

Orange County Transit District Fund

The Orange County Transit District (OCTD) Fund is an enterprise fund that supports the administrative, operational, and capital functions of the fixed route, rail feeder, express, and paratransit bus service.

Local Rail Fund

The Local Rail Fund supports the operating costs of the Local Rail service. The service will launch following completion of construction in the upcoming year.



Express Lanes Funds

The Express Lanes Funds support the 91 Express Lanes and 405 Express Lanes. The 91 Express Lanes Fund is an enterprise fund that supports the operational and capital functions of the 91 Express Lanes. The 405 Express Lanes Fund supports the operational function of the 405 Express Lanes and capital portion of the I-405 Improvement Project.

Internal Service Fund

The Internal Service Funds were established to account for the costs of OCTA benefits and insurance programs. There are two internal service funds which record all applicable revenues and expenditures associated with Personal Liability & Property Damage (PL&PD) and Workers' Compensation.

Scholarship Fund

Every year in September, OCTA staff can sign up to donate money to this fund. This money is used to give scholarships to staff's family for college costs. To receive money from this fund, students must write an essay as to why they want to attend college. The essays are judged, and winners are awarded according to the amount of funding collected in that fiscal year.

Transit Development Capital Projects Fund

The Transit Development Capital Projects Fund was established to track federally-funded capital projects administered by OCTA in which OCTD is the grantee or legal recipient. The OC Streetcar project is the largest project in the Transit Development Capital Projects Fund.

M2 Bond Debt Service Fund

The M2 Bond Debt Service Fund accumulates the financial resources required for the repayment of long-term debt. Funds to accommodate principal and interest payments are accumulated and debt service transactions are recorded in this fund.

American Public Transportation Association Fund

The American Public Transportation Association (APTA) Fund supports revenues and expenditures associated with OCTA's hosting of the APTA Expo.

Additional Retiree Benefit Account Trust Fund

The OCTA currently provides a supplemental retirement benefit known as the Additional Retiree Benefit Account (ARBA). This benefit is offered to retired members of the Orange County Employees Retirement System (OCERS) in order to assist career OCTA employees in maintaining health insurance coverage following their retirement from OCTA service. OCTA does not provide retiree medical benefits.



Acronyms

ADA

Americans with Disabilities Act

APTA

American Public Transportation Association

ARBA

Additional Retiree Benefit Account

BRT

Bus Rapid Transit

CBP

Comprehensive Business Plan

EMP

Environmental Mitigation Program

FSP

Freeway Service Patrol

FTA

Federal Transit Administration

GAAP

Generally Accepted Accounting Principles

LOSSAN

Los Angeles-San Diego-San Luis Obispo

LRTP

Long-Range Transportation Plan

LTA

Local Transportation Authority

LTF

Local Transportation Fund

M1

Measure M1

M2

Measure M2

OCERS

Orange County Employees Retirement System

OCTA

Orange County Transportation Authority

OCTD

Orange County Transit District

OCUTT

Orange County Unified Transportation Trust

PL&PD

Personal Liability and Property Damage

RTP

Regional Transportation Plan

SAFE

Service Authority for Freeway Emergencies

SCRRA

Southern California Regional Rail Authority

STA

State Transit Assistance

TDA

Transportation Development Act



Glossary

Amended Budget: The approved budget as amended by the Board of Directors through the course of a fiscal year.

Appropriation: Legal authorization to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

Approved Budget: The official budget as approved by the Board of Directors.

Budget: A plan of financial operations comprised of estimated expenditures for a given period (one fiscal year) and the proposed means of financing the expenditures (through revenues and reserves).

Capital Expenditure: Outlay for vehicles, equipment, and tools with a total cost of greater than \$5,000 and an initial useful life in excess of one year.

Construction Capital Expenditure: Outlay for the construction or purchase of a facility that is expected to provide service for a considerable period.

Contracted Service: Services rendered in support of OCTA operations and activities by external parties. These are generally based upon formal contracts or purchase orders.

Debt Service Fund: A fund established for the payment of interest and principal on all debt.

Department: An organizational subgroup of a division.

Designation: Funds put aside in the current year for future year expenditures.

Division: A major organizational group with overall management responsibility for an operation or a group of related operations within a functional area.

Encumbrance: The commitment of appropriated funds to purchase goods or services. At OCTA, encumbrances are defined by a specific scope of work, typically firm-fixed price contracts and purchase orders for non-inventory goods.

Expenditures: Decreases in net financial resources. Expenditures include current operating and capital expenses that require the current or future use of net current assets, debt service, and capital outlays.

Expenses: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

External Budget: The legally approved budget net of inter-fund transfers. Those amounts in the budget representing transfers and inter-fund reimbursements are subtracted from the legally adopted budget amount.

Farebox Revenue: Fares received from passengers boarding OCTA's fixed route and paratransit bus service.

Fiscal Year: A 12-month period to which the annual budget applies and at the end of which a government determines its financial position, the results of its operations, and adopts a budget for the coming year. OCTA's fiscal year is from July 1 to June 30.

Full-Time Equivalent (FTE): The conversion of full-time and part-time employee hours to an equivalent of a full-time position. For example: one person working half time would count as 0.5 FTE.

Fund: A fund is an independent fiscal and accounting entity. A fund has self-balancing accounts, recording resources, related liabilities, obligations, reserves, and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.



Fund Balance: A term used to express the equity (assets minus liabilities) of governmental fund and fiduciary fund types.

General Fund: The General Fund is the general operating fund of OCTA. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and other costs that are not paid through other funds.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Internal Budget: The legally adopted budget including all inter-fund transfers and other internally designated objects.

Internal Service Fund: Internal Service Funds account for the revenues and expenditures associated with employee health care programs, the public liability and property damage program, and the workers' compensation program.

Modified Accrual Basis: The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

Object Code: The classification of expenditures in terms of what is bought and paid for grouped into major object codes by subject.

Objective: A simply stated readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

Operating Budget: A budget which focuses on every day operating activities and programs.

Operating Transfers: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Proposed Budget: A budget in its preliminary preparation stage prior to review and adoption by the Board of Directors.

Revenue: Monies that OCTA receives as income such as sales taxes, farebox revenue, fees from specific services, receipts from other governments, fines, grants, and interest income.

Salary and Benefit Expenses: Compensation paid to or on behalf of OCTA employees for salaries and wages, overtime, and benefits.

Taxes: Compulsory charges levied by a government for financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.

Use of Prior Year Designations: Funds set aside in prior years to be used on current year operational expenses.



Gann Appropriation Limit

In November 1979 the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article XIII B of the State Constitution, placing limits on the amount of revenue that can be spent by public agencies from the “proceeds of taxes.” Proposition 4 became effective for Fiscal Year 1980-81, but the formula for calculating the limits was based on FY 1978-79 (base year) revenues.

In 1980, the State Legislature added Section 9710 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 appropriation limit for any fiscal year is equal to the previous year’s limit adjusted for population changes and changes in the California per capita personal income.

The LTA or M2 and the OCTA General Fund representing the functions of the Orange County Transportation Commission (OCTC), now a part of OCTA, are subject to the requirements of Article XIII B. Both agencies receive tax revenues, the LTA from the one-half cent local sales tax and the OCTA General Fund from one-quarter cent state sales tax allocations for administration, planning, and programming of the LTF, which is exempt from the Gann limits on the spending of certain

tax revenues. Appropriation limits are calculated for and applied to both legal entities and are reviewed as part of OCTA’s annual financial audit.

In accordance with the requirements of the Article XIII B implementing legislation, the Board of Directors voted to approve OCTA Resolution No. 2025-031 and LTA Resolution No. 2025-030 on June 9, 2025 establishing appropriations limits for the OCTA General Fund at \$16,211,341 and the Local Transportation Authority (LTA or Measure M2 Fund) at \$2,449,984,516. The total amount authorized to be expended by the OCTA General Fund and LTA Fund from tax proceeds and interest from tax proceeds is \$8,646,836 and \$461,150,998 respectively. Both appropriations fall within the limits set by the Gann Initiative.

Based on historic trends and future projections, it appears that OCTA’s and LTA’s use of the proceeds of taxes (as defined by Article XIII B) will continue to fall below the Gann appropriations limits. The projected gap between OCTA’s projected use of “proceeds of taxes” and the Gann appropriations limits remains significant over the next decade.

The resolutions and calculations for the FY 2025-26 appropriation limits are on the following pages.



**RESOLUTION No. 2024-027 OF THE
ORANGE COUNTY TRANSPORTATION AUTHORITY - GENERAL FUND
ESTABLISHING APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2024-25**

WHEREAS, Article XIII B of the California Constitution and Sections 7900 through 7913 of the California Government Code require the establishment of an appropriations limit; and

WHEREAS, appropriations limits are applicable to funds received from the proceeds of taxes and interest earned on such proceeds.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Orange County Transportation Authority - General Fund hereby determines that pursuant to Section 7902b of the California Government Code, the appropriations limit for the Orange County Transportation Authority - General Fund for fiscal year 2024-25 is \$15,230,797.
2. The total amount authorized to be expended by the Orange County Transportation Authority - General Fund during fiscal year 2024-25 from the proceeds of taxes, including interest earned from the investment of the proceeds of taxes, is \$7,023,797.
3. The appropriations limit for fiscal year 2024-25 exceeds proceeds of taxes for fiscal year 2024-25 by \$8,207,000.

ADOPTED, SIGNED, AND APPROVED this 24th day of June 2024.

AYES: Vice Chair Chaffee and Directors Do, Dumitru, Federico, Foley, Harper, Hennessey, Jung, Khan, Klopfenstein, Sarmiento, Stephens, Tettemer, and Wagner

NOES: None

ABSENT: Chair Nguyen and Directors Aitken and Amezcua

ATTEST:


 Gina Ramirez
 Assistant Clerk of the Board


 Doug Chaffee, Vice Chair
 Orange County Transportation Authority

OCTA Resolution No. 2024-027



**RESOLUTION No. 2024-026 OF THE
ORANGE COUNTY LOCAL TRANSPORTATION AUTHORITY/MEASURE M2
ESTABLISHING APPROPRIATIONS LIMIT FOR
FISCAL YEAR 2024-25**

WHEREAS, Article XIIIB of the California constitution and Sections 7900 through 7913 of the California Government Code require the establishment of an appropriations limit; and

WHEREAS, appropriations limits are applicable to funds received from the proceeds of taxes and interest earned on such proceeds.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Orange County Local Transportation Authority/Measure M2 hereby determines that pursuant to Section 7900(b) of the California Government Code, the appropriations limit for the Orange County Local Transportation Authority/Measure M2 for fiscal year 2024-25 is \$2,297,667,000.
2. The total amount authorized to be expended by the Orange County Local Transportation Authority/Measure M2 during the fiscal year 2024-25 from the proceeds of taxes, including interest earned from the investment of the proceeds of taxes, is \$474,795,140.
3. The appropriations limit for fiscal year 2024-25 exceeds proceeds of taxes for fiscal year 2024-25 by \$1,822,871,860.

ADOPTED SIGNED AND APPROVED this 24th day of June 2024.

AYES: Vice Chair Chaffee and Directors Do, Dumitru, Federico, Foley, Harper, Hennessey, Jung, Khan, Klopfenstein, Sarmiento, Stephens, Tettemer, and Wagner

NOES: None

ABSENT: Chair Nguyen and Directors Aitken and Amezcua

ATTEST:

Gina Ramirez
Assistant Clerk of the Board

Doug Chaffee, Vice Chair
Orange County Local Transportation Authority

OCLTA Resolution No. 2024-026



**RESOLUTION OF THE BOARD OF DIRECTORS FOR
THE ORANGE COUNTY TRANSPORTATION AUTHORITY
APPROVING AN OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2024-25**

WHEREAS, the Chief Executive Officer and staff have prepared and presented to the Board of Directors a proposed operating and capital budget in the amount of \$1,756.6 million for fiscal year 2024-25;

WHEREAS, said Chief Executive Officer and staff did conduct a public workshop before the Board of Directors on May 13, 2024, in the Board Chambers, at which time the proposed budget was considered;

WHEREAS, a public hearing was conducted on June 10, 2024, at which the public was invited to express its views and objections to said budget and;

WHEREAS, the original of said proposed budget will be revised to reflect each and all of the amendments, changes, and modifications which the Board of Directors up to the time of the approval of this resolution, believe should be made in said proposed budget as so submitted and to correct any non-substantive errors or omissions.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the Orange County Transportation Authority as follows:

1. The operating and capital budget of the Orange County Transportation Authority and all affiliated agencies for the fiscal year July 1, 2024 through June 30, 2025, is hereby approved, a copy of which is given to the Clerk of the Board.
2. The Clerk of the Board shall certify the passage and approval of this resolution, and it shall thereupon be in full force and effect.

ADOPTED, SIGNED, AND APPROVED this 24th day of June 2024.

AYES: Vice Chair Chaffee and Directors Do, Dumitru, Federico, Foley, Harper, Hennessey, Jung, Khan, Klopfenstein, Sarmiento, Stephens, Tettemer, and Wagner

NOES: None

ABSTAIN: None

ABSENT: Chair Nguyen and Directors Aitken and Amezcua

ATTEST:

Gina Ramirez
Assistant Clerk of the Board

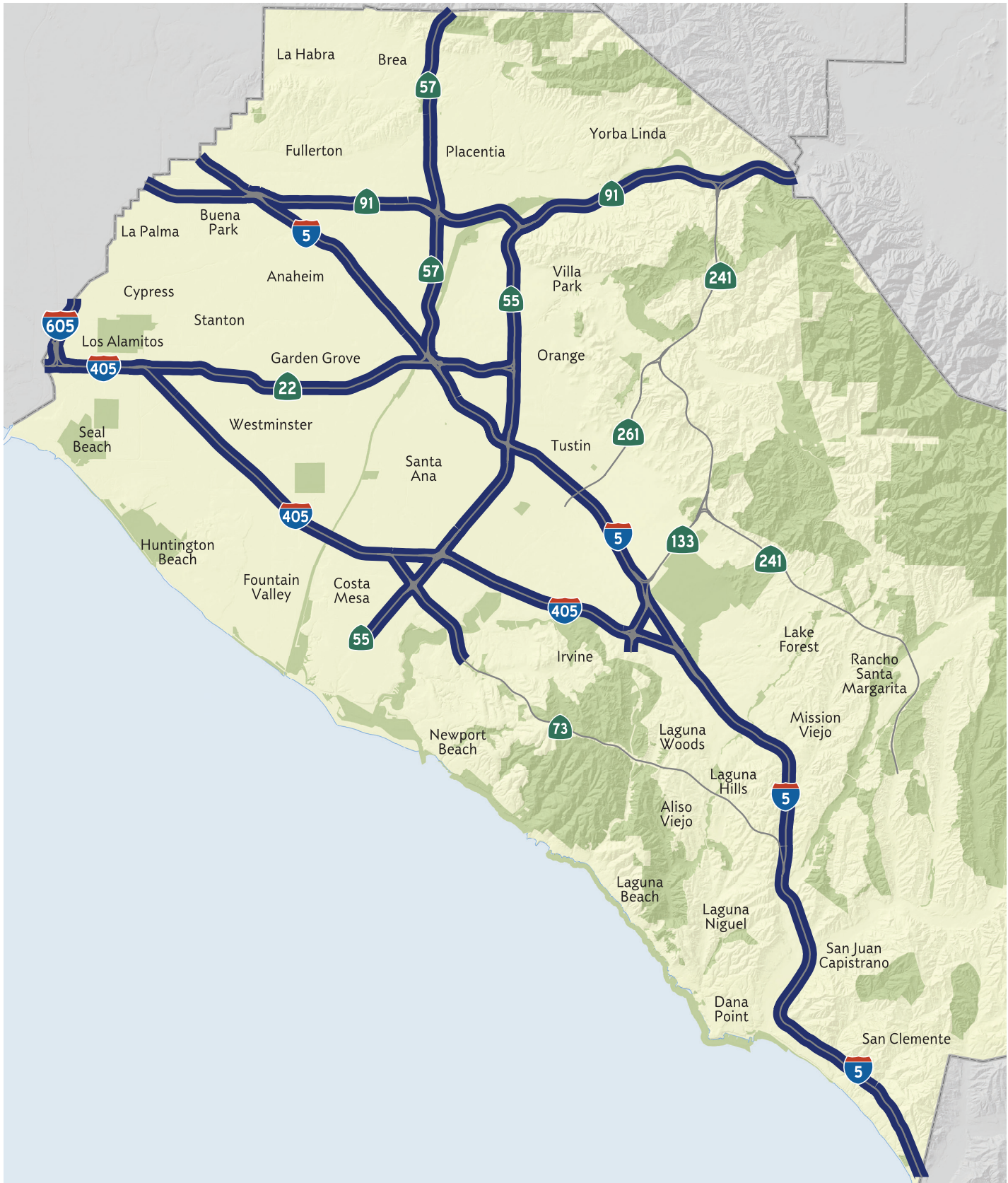
Doug Chaffee, Vice Chair
Orange County Transportation Authority

OCTA Resolution No. 2024-021



Appendix

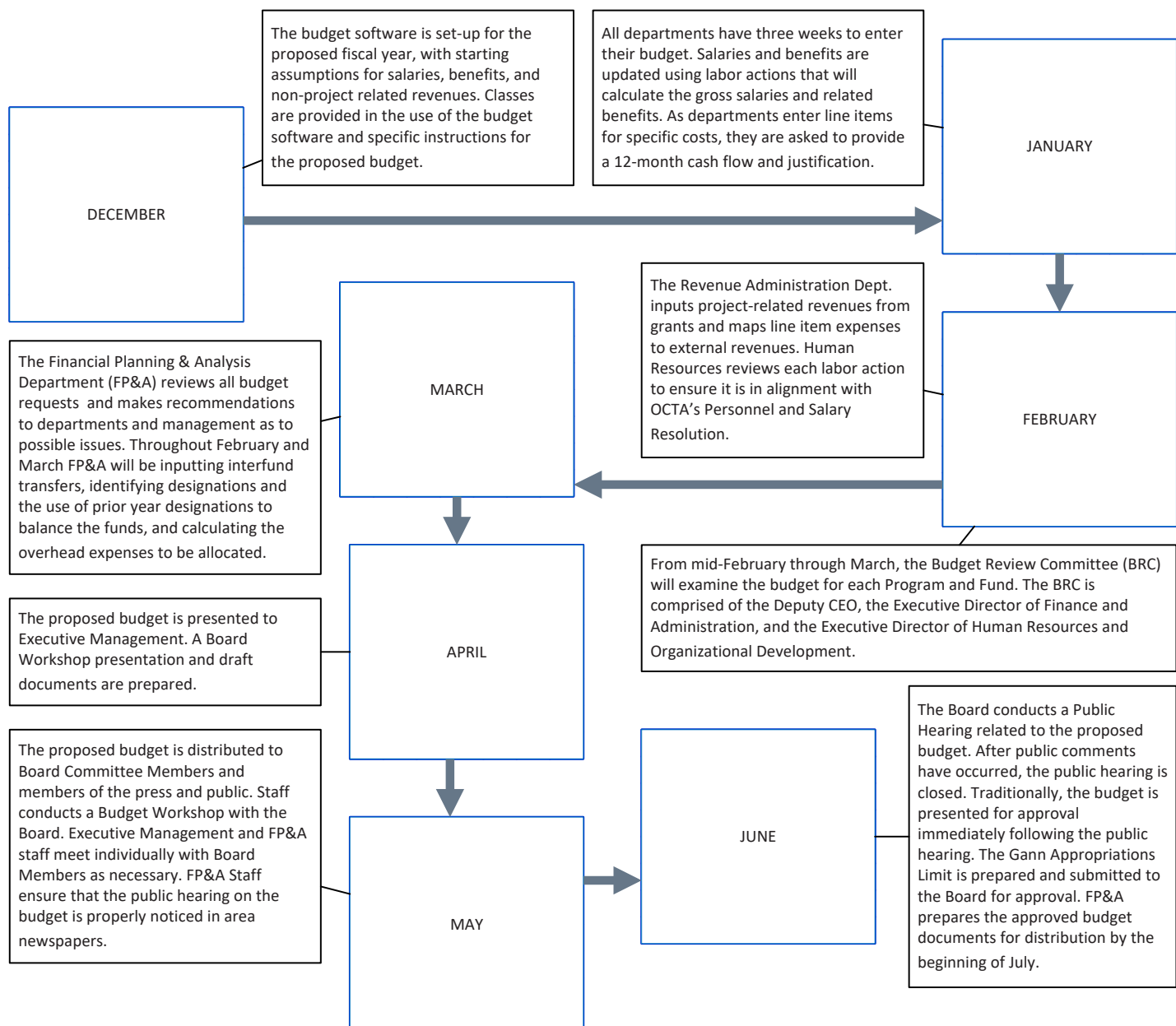
Map of Orange County



Budget Calendar

Every year, OCTA develops its staffing, operating, and capital plans for the upcoming fiscal year. The product of this effort is an approved fiscal year budget. The budget outlines the expected funding sources and expenditures that represent OCTA's year-long commitment to transportation projects and services.

Altogether, budget preparation takes approximately seven months. Work typically begins with revenue projections in December and culminates in June with a Public Hearing and Board approval of the budget. The budget calendar is outlined below.





Financial Reporting

OCTA accounts for its operations by using separate funds to manage and report financial activities. The General Fund finances most administrative and planning functions. Enterprise funds are used to account for operation of the Orange County Transit District and Express Lanes Funds. Special Revenue and Capital Project Funds are used to account for revenue sources restricted by regulation or Board policy. Expendable trust funds account for money set-aside in special accounts by the Board to subsidize such services as bus operations.

Following approval, the budget is incorporated into the accounting system, where the budget is compared with actual performance throughout the fiscal year. The budget is an evolving document that will change as economic and business conditions warrant. Changes to the budget will take the form of budget transfers or Board-approved amendments. Once the budget is adopted by the Board, the budget team tracks the performance of the actuals in comparison to the approved budget and reports the progress to Executive Management and to the Board on a quarterly basis.

OCTA utilizes several financial policies in guiding day-to-day operations and ensuring long-term financial sustainability. While there are overriding agency-wide financial policies, some financial policies are program-specific. A brief description of the major financial policies follows:

Budget Policy

OCTA's Budget Policy articulates that an annual budget will be prepared in accordance with the Comprehensive Business Plan (CBP), will be subject to a public hearing, and expenses will be controlled at the "Major Object" level. The three Major Objects for expenses at OCTA are salaries and benefits, services and supplies, and capital expenditures.

The approved budget can be amended by the Board to alter both appropriations and estimated revenues as unforeseen circumstances arise. Division and department heads are authorized to approve appropriation transfers within major objects. Appropriation trans-

fers between major objects require Board approval. Accordingly, the legal level of budgetary control at which expenditures cannot exceed appropriations for budgeted funds, is at the major object level. Apart from accounts that have been encumbered, appropriations lapse at year-end.

OCTA's Debt Policy

OCTA's Treasurer is responsible for the sale of debt for the specific OCTA entities that are legally authorized to issue and guarantee debt: Local Transportation Authority, Orange County Transit District, Service Authority for Freeway Emergencies, and the Express Lanes. OCTA's main objectives in the sale of debt are to:

- Obtain the lowest possible cost of funds for each of OCTA's borrowing programs.
- Obtain the highest possible credit ratings that allow sufficient flexibility.
- Minimize risk exposure to variable rate debt and/or derivatives.
- Maintain the required secondary market disclosure with the rating agencies, institutional, and retail investors.

OCTA's Comprehensive Debt Management Policy contains the policies and the procedures that govern all debt sales. All participants performing services on OCTA's debt sales must comply with the policies and procedures and are expected to consistently perform at a level which provides maximum benefit to OCTA. The Treasurer, after consultation with and approval by OCTA's Finance and Administration Committee, reserves the right to remove any participant from an OCTA transaction or underwriting pool at any time for substandard performance or failure to abide by OCTA's Comprehensive Debt Management Policy. The Treasurer actively manages all phases of each financing. All decisions related to each transaction are subject to the Treasurer's approval. In order to obtain more details related to OCTA's Comprehensive Debt Management Policy, contact OCTA's Treasury Department.



Basis of Accounting

OCTA's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP) as established by the Government Accounting Standards Board. The basis for budgeting is also in accordance with GAAP except for certain multi-year contracts, for which the entire amount of the contract is budgeted and encumbered in the year of execution.

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (e.g., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Principal and interest on general long-term debt are recorded when payment is due. Those revenues susceptible to accrual are sales taxes collected and held by the state at year-end on behalf of OCTA, intergovernmental revenues, interest revenue, and fines and fees. Property taxes are considered available if they are collected within 60 days after year-end.

In applying the "susceptible to accrual" concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to OCTA; therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criterion is met.

On a periodic basis, OCTA reviews the financial health of each of its programs by developing a long-term financial planning document called the Comprehensive Business Plan (CBP). As part of this process, each program is reviewed over a 20-year horizon. For the bus program, the goal is to determine a financially sustainable level of

service and an accompanying capital plan based on anticipated revenues.

Capital requirements are listed at a granular level in the CBP, meaning that OCTA assets are cataloged with an expected cost, depreciation, and an inflation factor. After taking into consideration any expected grant revenues for each asset, OCTA uses these three factors to determine how much in local funding needs to be set aside each year so that each asset can be replaced when it reaches the end of its useful life. For example, a standard 40-foot bus costs approximately \$600,000 and is depreciated over 18 years. If a bus is entirely locally funded, it would mean that \$33,333 ($\$600,000 / 18$ years) would need to be set aside each year to replace that bus after 18 years. This process is applied to each OCTA asset and establishes a total amount of local funds that needs to be set aside each year.

OCTA's Reserve Policy

The Orange County Transportation Authority operates programs whose revenues can be greatly impacted during times of economic uncertainty or recession. These decreases in revenue can stem from reduced sales tax revenue, reduced fare or toll revenue, or less support from Federal or State sources. As a result, OCTA has a history of maintaining reserves implemented through its CBP and annual budget process.

OCTA operates various programs: Bus, Express Lanes, and Motorist Services, that are reliant on stable revenue sources and are most immediately impacted during periods of economic uncertainty. Decreases in revenue can produce immediate impacts to their ability to fund operating and capital requirements. As a result, operating and capital reserves can help mitigate the impacts to service levels and the funding of capital projects during times of economic uncertainty. In preparation for future economic downturns, OCTA has formalized a reserve policy for the programs. The Reserve Policy addresses three reserve categories within each of the programs. The three reserve categories are: operating, capital, and debt.



Each year, OCTA sets aside operating funds for future capital expenditures to support the transit system. The process of establishing the set-aside involves analyzing available grant revenues and capital requirements over the next 20 years to determine the amount that needs to be set-aside in the upcoming budget year.

OCTA undertakes a conservative approach to funding its ongoing capital requirements to support the local Bus Program. This process involves the establishment of a capital replacement fund that is funded each year during the annual budget process. Put simply, OCTA saves for a portion of each of its planned capital assets each year so that when an asset reaches its useful life, OCTA has the cash resources on-hand to replace the asset. This conservative, private sector-style approach affords OCTA the opportunity to maximize revenues for operating purposes by avoiding interest costs associated with debt service payments, protects the operation from wild fluctuations in funds available for service, and ensures that capital assets do not fall into a state of disrepair.

OCTA also maintains reserves for Liability, Workers Compensation, and the Additional Retirement Benefit Account (ARBA). These reserves differ from the aforementioned program reserves because they do not support operations and capital expenditures for OCTA's operating entities. OCTA has historically maintained these reserves to ensure adequate funding for liability expenses and claims, workers' compensation expenses and claims, and to ensure that ARBA is adequately funded into the future. The reserve amounts for Liability and Workers' Compensation are determined annually based on actuarial reviews, and the reserve amount for ARBA would be determined biennially based on an actuarial review.

*California Society of Municipal
Finance Officers*

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2024-2025***

Presented to the

Orange County Transportation Authority

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025



Ernie Reyna

***Ernie Reyna
2024 CSMFO President***

James Russell-Field

***James Russell-Field, Chair
Recognition Committee***

Dedicated to Excellence in Municipal Financial Reporting



Appendix

The Bus Program is a fundamental unit within OCTA, dedicated to providing a variety of transportation services to Orange County residents. These services include fixed route, Rapid, Stationlink rail feeder, and complementary paratransit bus services.

Cash Flow Statement - Bus Program

(millions)	2024-25	2025-26	2026-27	2027-28	2028-29	2033-34	2038-39	2043-44
Beginning Balance	\$ 764.2	758.1	790.8	844.9	902.7	1224.6	1003.8	160.7
Cash Flows from Operating Activities:								
Sources of Funds:								
Sales Tax Revenue	131.1	213.0	249.9	260.5	297.9	362.6	336.0	387.4
Passenger Fares	44.3	42.6	45.2	45.5	45.8	47.6	55.4	57.2
Property Tax Revenue	18.8	19.9	21.0	22.1	23.4	30.7	40.3	53.0
California Senate Bill 1 Operating	42.8	0.0	0.0	0.0	26.1	26.1	26.1	26.1
SB125 Operating	26.5	11.2	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous Revenues	5.3	5.3	5.3	5.3	5.3	5.4	5.5	5.6
Advertising Revenue	3.3	3.4	3.5	3.6	3.7	3.7	3.7	3.7
Alternative Fuel Tax Credit	1.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State Transit Assistance Fund	51.0	54.5	56.6	58.4	34.4	34.4	34.4	34.4
Total Sources of Funds	\$ 324.8	349.9	381.5	395.4	436.6	510.5	501.5	567.3
Cash Flows from Operating Activities:								
Uses of Funds:								
Salaries and Benefits	145.9	155.8	170.5	174.4	180.7	195.8	237.2	295.5
Purchased Transportation Services	117.2	129.4	142.1	148.6	154.8	188.6	214.5	250.1
Administrative Service Expense	55.9	60.1	64.2	68.4	72.7	93.3	122.0	157.6
Maintenance, Parts, and Fuel	22.2	22.7	26.9	28.3	29.2	44.0	51.4	71.2
Professional Services	24.7	25.5	27.2	28.5	29.1	32.7	36.8	41.5
General and Administrative	5.0	5.1	5.4	5.7	5.8	6.5	7.3	8.2
Other Operating Expense	4.6	4.8	5.2	5.4	5.6	6.3	7.2	8.2
Total Uses of Funds	\$ 375.4	403.4	441.6	459.2	477.9	567.3	676.4	832.3
Net Cash Provided by Operations	\$ (50.6)	(53.5)	(60.1)	(63.8)	(41.4)	(56.8)	(174.9)	(265.0)
Operating grants								
Federal Formula Grant 5307	66.2	71.7	77.8	81.2	84.6	98.2	88.2	98.7
Federal Formula Grant 5310	3.5	3.6	3.7	3.7	3.8	4.3	4.8	5.3
CMAQ	2.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Operating transfers in								
Measure M2	3.4	3.3	3.4	3.5	3.5	3.6	4.2	4.4
Rail Feeder	1.4	1.5	1.6	1.7	1.8	2.3	2.6	3.2
Net Cash Provided by Noncapital Financing	\$ 77.3	80.1	86.5	90.1	93.7	108.4	99.8	111.6
Cash Flows From Capital and Related Financing Activities:								
Capital Grants/Other Capital Revenues	157.4	49.3	47.6	30.6	18.3	22.6	24.6	27.0
Acquisition/Construction of Capital Assets	(228.7)	(79.0)	(53.0)	(29.6)	(26.3)	(307.6)	(44.9)	(24.5)
Net Cash Used by Capital and Related Financing Activities	\$ (71.2)	(29.7)	(5.4)	1.0	(7.9)	(285.1)	(20.2)	2.4
Cash Flows from Investing Activities:								
Interest on Investments	38.5	35.8	33.1	30.6	28.1	28.4	22.9	0.0
Net Cash Provided by Investing Activities	\$ 38.5	35.8	33.1	30.6	28.1	28.4	22.9	0.0
Net Increase/Decrease in Cash	\$ (6.1)	32.6	54.1	57.8	72.5	(205.0)	(72.5)	(151.0)
Available Cash	\$ 758.1	790.8	844.9	902.7	975.2	1019.5	931.3	9.8



The Regional Rail Program is overseen by a Joint Powers Authority under the governance of the Southern California Regional Rail Authority. Within this framework, OCTA plays a pivotal role, contributing both participation and essential funding required for the

operation of three vital rail lines serving Orange County. These integral lines encompass the Orange County Line, the Inland Empire-Orange County Line, and the 91/Perris Valley Line.

Cash Flow Statement - Regional Rail

(millions)	2024-25	2025-26	2026-27	2027-28	2028-29	2033-34	2038-39	2043-44
Beginning balance	\$ 322.6	334.2	345.8	357.1	366.1	214.2	38.6	(316.6)
Cash flows from operating activities:								
Sources of funds:								
Measure M2 sales tax (Project R)	44.7	46.4	47.6	48.5	49.3	58.7	69.5	5.9
Federal operating revenue	9.8	9.8	9.8	9.8	9.8	9.8	9.8	9.8
Miscellaneous revenue	3.3	1.4	1.4	1.5	1.5	1.7	1.9	2.1
Transit and Intercity Rail Capital Program	26.0	27.0	28.1	29.2	0.0	0.0	0.0	0.0
Total sources of funds \$	83.9	84.7	87.0	89.1	60.7	70.3	81.2	17.8
Cash flows from operating activities:								
Uses of funds:								
Subsidy to SCRRA	50.3	50.9	52.7	54.7	56.9	70.7	79.2	88.9
Management fee expense	3.9	4.1	4.4	4.7	5.0	6.4	8.3	10.7
Professional services	8.7	8.9	9.0	9.3	9.8	10.9	12.6	12.0
Repayment of Proposition 116 Funds	3.5	3.6	3.7	3.9	4.0	4.6	5.3	0.0
Other operating expenses	1.4	1.5	1.6	1.7	1.8	2.2	2.5	3.1
Total uses of funds \$	67.8	69.0	71.5	74.2	77.4	94.8	108.0	114.7
Net cash provided by operations \$	16.1	15.7	15.5	14.8	(16.8)	(24.5)	(26.8)	(96.8)
Cash flows from capital and related financing activities:								
Capital grants/other capital revenues	23.9	38.6	13.0	15.7	83.5	12.8	14.3	39.5
Acquisition/construction of capital assets	(40.2)	(54.6)	(28.0)	(31.0)	(108.9)	(22.6)	(25.3)	(51.8)
Principal & interest paid on TECP/bonds	(1.7)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	(2.2)	0.0
Net cash used by capital and related financing activities \$	(18.1)	(18.3)	(17.2)	(17.6)	(27.6)	(12.0)	(13.2)	(12.3)
Cash flows from investing activities:								
Interest on investments	13.6	14.2	13.0	11.8	10.2	4.3	0.3	0.0
Net cash provided by investing activities \$	13.6	14.2	13.0	11.8	10.2	4.3	0.3	0.0
Net increase/decrease in cash \$	11.6	11.6	11.3	9.0	(34.2)	(32.3)	(39.7)	(109.2)
Available cash \$	334.2	345.8	357.1	366.1	331.9	181.9	(1.1)	(425.7)



Appendix

The Measure M2 Program focuses on enhancing free-ways, maintaining streets and roads, synchronizing traffic signals countywide, expanding transit pro-

grams, protecting the environment from pollutants affecting Orange County beaches, and preserving natural habitats through the acquisition of open space land.

Cash Flow Statement - Measure M2

(millions)	2024-25	2025-26	2026-27	2027-28	2028-29	2033-34	2038-39	2040-41
Beginning Balance	\$ 696.1	688.8	823.2	853.4	871.9	1,550.5	746.8	768.3
Sources of funds:								
Sales tax revenue	443.7	457.1	470.1	482.3	493.8	586.0	688.6	549.1
Bond proceeds	-	-	-	-	-	-	-	-
Interest	31.9	36.0	36.2	33.4	30.9	38.8	50.1	59.4
Other revenues (private, local, state, & fed. funding)	508.1	275.0	286.3	266.2	191.8	2.8	1.4	-
Total sources of funds	\$ 983.8	768.0	792.5	781.9	716.4	627.7	740.1	608.5
Debt service								
Gross debt service on TECP/bonds	49.2	49.8	49.8	49.8	49.7	49.6	49.5	49.4
Total debt service payments	49.2	49.8	49.8	49.8	49.7	49.6	49.5	49.4
Program expenditures								
Freeway projects	608.4	331.5	459.7	438.2	287.3	54.2	237.1	220.2
Streets & roads projects	120.8	127.8	136.6	154.7	165.3	180.1	211.6	172.1
Transit projects	182.1	98.8	93.0	94.8	97.4	230.0	186.1	164.0
Environmental Clean-up	12.3	7.1	3.9	6.3	7.2	14.7	13.4	13.8
Taxpayer safeguards & audits	7.9	8.1	8.3	8.6	8.8	10.4	12.2	9.7
Non-project related expenditures	10.3	10.6	10.9	11.2	11.4	13.6	16.0	12.7
Total program expenditures	941.9	583.9	712.5	713.7	577.4	502.8	676.4	592.6
Net cash provided by operations	\$ (7.3)	134.3	30.3	18.5	89.4	75.2	14.2	(33.6)
Available cash	\$ 688.8	823.2	853.4	871.9	961.3	1,625.7	760.9	734.7



The Orange County segment of the 91 Express Lanes, a four-lane, ten-mile toll facility, runs from State Route 55 to the Orange/Riverside County Line. Operational since 1995 under the California Private Transportation

Company, OCTA took ownership in January 2003. This transition facilitated future improvements along the 91 Corridor. The lanes remain vital for traffic flow between Orange and Riverside counties.

Cash Flow Statement - 91 Express Lanes

(millions)	2024-25	2025-26	2026-27	2027-28	2028-29	2033-34	2038-39	2043-44
Beginning balance	\$ 290.4	293.0	242.5	105.7	211.0	98.1	220.3	203.3
Cash flows from operating activities:								
Sources of funds:								
Toll revenue	54.2	58.5	55.4	67.5	70.0	77.0	90.0	105.0
Non-Toll Revenue	5.4	5.6	5.7	5.8	6.0	6.7	7.5	8.4
Total sources of funds	\$ 59.6	64.1	61.1	73.4	75.9	83.7	97.5	113.4
Cash flows from operating activities:								
Uses of funds:								
Management fee expense	4.1	4.4	4.7	5.0	5.3	6.8	8.9	11.5
Professional services	10.3	10.2	10.4	10.7	10.9	12.2	13.7	15.4
General and administrative	2.2	1.9	2.0	2.0	2.3	2.3	2.6	2.9
Other operating expenses	6.0	6.1	6.3	6.4	6.6	7.3	8.2	9.2
Total uses of funds	\$ 22.5	22.7	23.4	24.1	25.2	28.7	33.4	39.0
Net cash provided by operations	\$ 37.1	41.4	37.7	49.2	50.8	55.0	64.1	74.4
Cash flows from capital and related financing activities:								
Capital grants/other capital revenues	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Acquisition/construction of capital assets	(41.0)	(95.6)	(173.4)	(186.3)	(139.6)	(0.9)	(84.5)	47.5
Bond proceeds	0.0	0.0	0.0	259.0	0.0	0.0	0.0	0.0
Principal & interest paid on bonds	(8.1)	(8.0)	(8.0)	(26.3)	(26.3)	(18.3)	(18.3)	(18.3)
Net cash used by capital and related financing activities	\$ (49.0)	(103.6)	(181.4)	46.3	(165.9)	(19.2)	(102.8)	29.2
Cash flows from investing activities:								
Interest on investments	2.6	1.5	1.2	5.5	1.1	0.9	1.1	1.3
Interest from capital replacement fund	11.9	10.2	5.7	4.3	3.1	2.1	4.1	5.3
Net cash provided by investing activities	\$ 14.5	11.7	7.0	9.8	4.2	3.1	5.2	6.6
Net increase/decrease in cash	\$ 2.6	(50.5)	(136.8)	105.3	(110.9)	38.9	(33.5)	110.2
Available cash	\$ 293.0	242.5	105.7	211.0	100.1	136.9	186.9	313.5



Appendix

The 405 Express Lanes opened on December 1, 2023. The project enhanced a 16-mile stretch of I-405 from State Route 73 (SR-73) to Interstate 605 (I-605). Key components included adding one general purpose lane in each direction from Euclid Street to I-605, consistent

with the M2 Investment Plan, and added an additional lane in each direction that, combined with the existing high-occupancy vehicle lane, provided dual express lanes in each direction of I-405 from SR-73 to I-605.

Cash Flow Statement - 405 Express Lanes

(millions)	2024-25	2025-26	2026-27	2027-28	2028-29	2033-34	2038-39	2043-44
Beginning balance	\$ 86.1	100.9	133.7	171.2	212.7	372.5	482.9	564.2
Cash flows from operating activities:								
Sources of funds:								
Toll revenue	43.9	56.4	61.1	65.5	70.1	78.8	83.7	87.7
Non-toll revenue	0.5	0.6	0.7	0.9	0.9	1.0	1.1	1.3
Total sources of funds	\$ 44.4	57.0	61.8	66.4	71.0	79.8	84.8	89.0
Cash flows from operating activities:								
Uses of funds:								
Management fee expense	3.9	4.2	4.5	4.8	5.1	6.5	8.4	10.9
Professional services	18.7	17.4	17.8	18.2	18.6	20.8	23.3	26.2
General and administrative	1.3	1.6	1.4	1.7	1.5	1.9	1.8	2.3
Other operating expenses	6.2	6.3	6.5	6.6	6.8	7.6	8.5	9.5
Total uses of funds	\$ 30.0	29.5	30.1	31.3	31.9	36.8	42.1	48.9
Net cash provided by operations	\$ 14.4	27.4	31.7	35.1	39.1	43.0	42.7	40.0
Cash flows from capital and related financing activities:								
Capital grants/other capital revenues	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Acquisition/construction of capital assets	(5.7)	(0.0)	(0.0)	(0.0)	(0.0)	(8.7)	(0.1)	(8.7)
Principal & interest paid on TIFIA	0.0	0.0	0.0	0.0	(13.2)	(26.3)	(29.1)	(32.1)
Net cash used by capital and related financing activities	\$ (5.7)	(0.0)	(0.0)	(0.0)	(13.2)	(35.0)	(29.2)	(40.8)
Cash flows from investing activities:								
Interest on investments	4.2	1.3	1.2	1.1	0.9	0.7	1.0	1.0
Interest from capital replacement fund	1.9	4.0	4.7	5.2	4.7	7.9	10.6	12.2
Net cash provided by investing activities	\$ 6.1	5.3	6.0	6.4	5.5	8.7	11.6	13.2
Net increase/decrease in cash	\$ 14.9	32.7	37.6	41.5	31.4	16.6	25.2	12.4
Available cash	\$ 100.9	133.7	171.2	212.7	244.1	389.1	508.0	576.6

The Service Authority for Freeway Emergencies (SAFE) Program is dedicated to delivering essential services that aid motorists during emergencies and contribute to alleviating traffic congestion. SAFE administers the Freeway Callbox System and the Freeway Service Patrol, both of which are specifically designed to provide assistance when needed most.

Cash Flow Statement - SAFE

(millions)	2024-25	2025-26	2026-27	2027-28	2028-29	2033-34	2038-39	2043-44
Beginning balance	\$ 4.0	3.3	3.2	3.5	3.6	3.9	4.3	11.8
Cash flows from operating activities:								
Sources of funds:								
Freeway Service Patrol	10.1	12.3	12.5	13.6	13.8	17.5	14.9	8.7
Callbox	3.0	3.0	3.0	3.0	3.1	3.1	3.0	3.0
Total sources of funds	\$ 13.2	15.3	15.5	16.6	16.9	20.6	17.9	11.7
Cash flows from operating activities:								
Uses of funds:								
Salaries and benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Management fee expense	1.6	1.7	1.8	1.9	2.0	2.6	3.4	4.4
Professional services	12.1	13.8	13.4	14.6	14.8	17.7	14.5	16.3
General and administrative	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other operating expenses	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total uses of funds	\$ 13.7	15.5	15.2	16.5	16.8	20.3	17.9	20.7
Net cash provided by operations	\$ (0.5)	(0.1)	0.3	0.1	0.0	0.3	(0.0)	(9.0)
Cash flows from capital and related financing activities:								
Capital grants/other capital revenues	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Acquisition/construction of capital assets	(0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Net cash used by capital and related financing activities	\$ (0.3)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
Cash flows from investing activities:								
Interest on investments	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Net cash provided by investing activities	\$ 0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Net increase/decrease in cash	\$ (0.7)	(0.1)	0.3	0.1	0.0	0.3	(0.0)	(9.0)
Available cash	\$ 3.3	3.2	3.5	3.6	3.7	4.2	4.3	2.8

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