Attachment 5

MeasureV

ATWATER | DOS PALOS | GUSTINE | LIVINGSTON | LOS BANOS | MERCED | MERCED COUNTY

2025 IMPLEMENTATION PLAN

Adopted: May 21, 2026

MCAG

MERCED COUNTY ASSOCIATION OF GOVERNMENTS

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I. Introduction

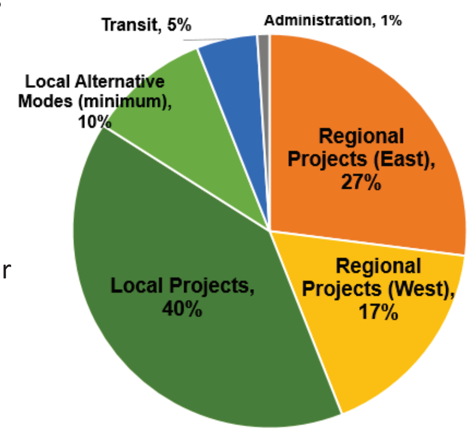
Measure V is Merced County's 30-year 1/2 cent transportation sales tax. It was passed by Merced County voters with 71% approval in November 8, 2016 and went into effect April 1, 2017. Measure V was projected to generate $15 million per year in new revenue, however, actual revenues have routinely exceeded $20 million annually. The variations in actual revenues are the result in the fluctuations in economic activity and the associated sales tax collections.

The Measure V Expenditure Plan passed by voters in 2016 specifies how the revenue must be spent across four funding categories: Local Projects, Regional Projects, Transit and Administration. The Expenditure Plan does not specify projects or specific expenditures within any of the funding categories, but instead identifies general eligible uses and the decision-making authorities and processes for project selection. The four funding categories are:

50% LOCAL PROJECTS

Half of the revenue is allocated by formula to the seven jurisdictions in Merced County: the cities of Atwater, Dos Palos, Gustine, Livingston, Los Banos, and Merced, and the County of Merced. The governing bodies of the local jurisdictions have complete authority over how these funds are spent so as long as the funds are spent on transportation purposes. The Expenditure Plan requires that each jurisdiction spend at least 20% of their local measure funding on alternative modes projects such as bicycle and pedestrian projects or other alternatives to single-occupant vehicle use.

Measure V Funding Categories and Percentages



44% REGIONAL PROJECTS

Forty-four percent of the revenue is allocated to regional projects.
Per the Expenditure Plan, 27% of the annual revenue must be spent on projects east of the San Joaquin River, and 17% must be spent on projects west of the San Joaquin River. The Plan does not identify specific regional projects to be funded by the measure, however, it does delegate the authority for recommending regional project expenditures to the East Side Regional Projects Committee and the West Side Regional Projects Committee. The composition of those committees and the regional project selection process is discussed further in the "Implementation Plan Development" section of this document.

5% TRANSIT

Five percent of the revenue is directed to support increased transit services in Merced County. The Governing Board of the Merced County Association of Governments is the decision-maker for allocating these funds. The goal of this funding category is to expand or enhance public transit services and programs.

1% ADMINISTRATION

One percent of the revenue is provided to Merced County Association of Governments as the Local Transportation Authority for administration, including activities such as the biennial update of the Implementation Plan, contracting for annual independent audits, and preparing an annual report.

II. Purpose of the Implementation Plan

MCAG is required to develop and adopt an Implementation Plan update at least once every two years. The Expenditure Plan states:

> *At a minimum of once every two years, MCAG will prepare and adopt a Transportation Measure Implementation Plan. This will include a financial plan consistent with the Regional Transportation Improvement Program (RTIP) and the State Transportation Improvement Program (STIP).*
>
> - *MCAG staff working with member agencies and affected stakeholders will develop the Draft Implementation Plan and will update it every two years.*
> - *The MCAG Governing Board receives the Draft Implementation Plan and its updates and schedules public hearings to review the Plan.*
> - *The MCAG Governing Board adopts the Implementation Plan.*

The MCAG Governing Board does not have decision-making authority over Local Projects expenditures as that authority is prescribed in the Expenditure Plan to local governing bodies. The Expenditure Plan also provides MCAG as the Local Transportation Authority with the authority to utilize the 1% of funding for administration purposes. Therefore, this Implementation Plan does not program expenditures for either of those accounts. Instead, the focus of this document is to address the two funding accounts for which the MCAG Governing Board holds decision-making authority related to expenditures – Regional Projects and Transit.

Measure V Regional Project Funding is programmed to specific projects in the Implementation Plan as it is the primary financial document that provides an analysis of Measure revenue expenditures over a specific period of time as authorized by the MCAG Governing Board.

The MCAG Governing Board also holds decision-making authority in the use of the 5% for transit purposes. This document will provide a summary of actions taken by the MCAG Governing Board related to providing revenue to current and future projects and programs eligible under the Expenditure Plan.

III. Implementation Plan Development and Update Process

The Expenditure Plan requires the Implementation Plan be updated biennially but provides minimal direction for the Plan's development and update process. The sole direction provided was the required formation of the East Side Regional Projects Committee and the West Side Regional Projects Committee for the purposes of making recommendations to the MCAG Governing Board for regional projects expenditures.

The Expenditure Plan does not provide direction as to how Transit funding allocations would be authorized or programmed other than at the direction of the MCAG Governing Board. With Merced County being served by two public transit agencies that are also administered by MCAG, the transit agencies have utilized the regular MCAG Governing Board agenda process and to request funding allocations, as needed. Subsequently, all authorized Transit funding expenditures are then included in the biennial Plan update.

As required by the Expenditure Plan, the Regional Projects Committees (RPC) were formed in May 2017. The West Side RPC is comprised of one elected official (mayor or council person) from each of the westside cities (Gustine, Los Banos and Dos Palos), and the County Supervisors whose districts are located either completely or partially on the west side of the San Joaquin River. The East Side RPC is comprised of one elected official (mayor or council person) from each of the eastside cities (Livingston, Atwater and Merced) and the County Supervisors whose districts are either completely or partially located on the east side of the San Joaquin River.

2018 IMPLEMENTATION PLAN

For the first Implementation Plan, meetings of the East Side and West Side RPCs were held from August 2017 through May 2018. Committee members brainstormed potential candidate regional projects, developed evaluation criteria used in a project information form, and prioritized projects.

Both committees recommended a “pay-as-you-go approach” and two-year outlook for the first Implementation Plan. Both committees also recommended a 20% set aside of projected revenue within each regional account for future leveraging opportunities.

At their May 2018 meetings both RPCs recommended projects for funding to the MCAG Governing Board, which adopted their recommendations. The Implementation Plan draft was released for public comment and two public hearings were held. The Plan was adopted in September 2018.

2019 IMPLEMENTATION PLAN UPDATE

The first update to the Plan was developed from October 2018 through the Fall of 2019, starting with Governing Board direction to issue a five-to-ten-year call for projects. Following that, the East Side and West Side RPCs had several meetings to discuss candidate projects and funding strategies, starting in January 2019.

In May, the West Side RPC recommended a schedule of set-aside percentages and projects for funding through FY 2028/29. In June, the East Side RPC recommended a schedule of projects for funding through FY 2024/25. The Governing Board adopted their recommendations in July.

The draft Implementation Plan Update was released for public comment and two public hearings were held in August. The 2019 Implementation Plan was adopted in September 2019.

2021 IMPLEMENTATION PLAN UPDATE

In April 2021 the Governing Board approved Measure V Regional Project Policies and directed staff to issue a Call for Projects. The call was issued in April and applications were due August 31. The East and West Side RPCs met in October to review project applications and requests for amendments.

On October 28 and 29, 2021, the West Side and East Side RPCs, respectively, recommended project programming schedules, including recommendations for a “Set-Aside/Reserve for Leveraging and/or Revolving Loan Fund” (West) and a “Contingency Reserve” (both). The recommendations were subsequently approved by the Governing Board at its November 18, 2021, meeting.

2023 IMPLEMENTATION PLAN UPDATE

In May 2023, the Governing Board directed staff to issue a Call for Projects for revenue available during the programming period of FY 23/24 through 27/28. The application deadline was August 1, 2023.

On October 4, 2023 the East Side RPC reviewed available revenues and project applications and recommended a programming scenario which was approved by the Governing Board on November 16, 2023.

The West Side RPC met on October 12 and 25, 2023. At the first meeting, the committee discussed programming amendments, reviewed available revenues and all project applications. At the second meeting the RPC recommended a programming scenario which was approved by the Governing Board on November 16, 2023.

The draft Implementation Plan was released for public review and comment on November 28, 2023 and approved on January 18, 2024 by the Governing Board.

2025 IMPLEMENTATION PLAN UPDATE

In May 2025, the Governing Board directed staff to meet with the East and West Side Technical Working Groups to identify any needs for additional funding for the programmed projects, and any opportunities to advance current projects. Those meetings were held on July 24, 2025. In advance of those meetings, staff asked each jurisdiction to prepare to provide updates on their current regional projects, identify any need for additional funding for those projects, and identify any new projects under consideration if new programming capacity is available.

Following the Technical Work Group meetings, individual meetings were held in August and September between MCAG staff and jurisdiction staff to further discuss their projects and requests, with all final submissions for funding being due to MCAG by October 1, 2025. A second round of Technical Work Group meetings were held on December 9, 2025 on the East Side and December 10, 2025 on the West Side.

On January 12, 2026 both the East and West Side RPCs were convened to review available revenues and project requests. After considerable discussion about the regionality of two new projects submitted by the City of Livingston (North Main Rehabilitation Project and the Davis and Main Street Signal Reconfiguration Project), the East Side RPC recommended a programming document that was largely consistent with the staff proposal aside from project allocations of 10% less than what the City of Livingston requested for each project. The Committee's reduction of the requested allocation was paired with the expressed expectation that the City of Livingston would bring local funding to the projects. The West Side RPC recommended the staff proposal as presented.

On March 19, 2026 both programming scenarios were approved by the Governing Board and staff was directed to release the draft 2025 Implementation Plan for public review and comment. Virtual and in-person public hearings were held at the dates, times and locations listed below. The final draft was adopted on May 21, 2026.

Virtual Public Hearings	In Person Public Hearings
April 7, 2026 12pm and 5pm	April 9, 2026 @ 5pm MCAG, 369 W. 18th Street, Merced April 14, 2026 @ 5pm Los Banos Community Center 645 7th Street, Los Banos

IV. Projects and Expenditures

TRANSIT FUNDING

Five percent of Measure V revenue is dedicated to purposes that enhance or expand public transit programs and services in Merced County. At the discretion of the MCAG Governing Board, these funds have been utilized in two ways in partnership with the Transit Joint Powers Authority for Merced County: 1) free fare programs, and 2) capital projects.

Since the inception of the sales tax through June 30, 2025, $9.5 million has been generated for transit purposes. After deducting the Board-approved expenditures in the same period, an unencumbered balance of $7.8 million remains.

Total Transit Measure V Transit Revenue Generated (thru 6.30.25)	$9,570,337
Total Expended – Seniors, Vets, ADA Fare Subsidy Program	($1,255,605)
Total Expended - Capital Purchases	($500,000)
Total Unencumbered Funds (balance)	**$7,814,732**

Free Fare Programs

In April 2017, the MCAG Governing Board allocated $150,000 in Measure V Transit revenue annually to the Transit Joint Powers Authority for Merced County to operate a free fare program for seniors, veterans and ADA eligible passengers on the countywide fixed route transit service provided by The Bus. In March 2019 this increased to $225,000 per year. In July 2021 this program was expanded to include paratransit and micro transit services, and the allocation was increased to $320,000 annually.

For each fiscal year in the 2025 Plan's programming period, $320,000 in Transit funding is allocated to the Transit Joint Powers Authority for Merced County to operate the Measure V Free Fare Program. These funds are expended on a reimbursement basis. Any programmed funding that is not expended through reimbursement of actual ridership in each fiscal year will remain in the overall Measure V Transit funding account and will be considered unprogrammed at the beginning of the next fiscal year.

In addition to the Free Fare Program for veterans, seniors and ADA eligible passengers, the 2025 Implementation Plan includes an annual allocation of $340,000 for the Emergency Fare Relief Program. Approved by the MCAG Governing Board in December 2025, this program provides funding to subsidize transit fares during emergency situations for riders who do not qualify under other fare subsidy programs. The program was piloted during the federal government shutdown in the fall of 2025 and later approved by the Governing Board as an annual allocation to ensure timely action in suspending fares during critical events. These funds are also expended on a reimbursement basis. Any programmed funding that is not expended through reimbursement of actual ridership in each fiscal year will remain in the overall Measure V Transit funding account.

Emergency fare relief is a critical resource in circumstances such as large-scale community evacuations resulting from flooding or other natural disasters, as well as during periods of significant economic distress—such as prolonged federal government shutdowns—that disproportionately impact vulnerable residents. Rapid activation of fare-free service during emergencies supports continuity of essential travel, including access to shelters, food distribution sites, and other emergency-response resources.

Capital Projects

Local Match for Zero-Emission Fleet

In April 2019, the MCAG Governing Board authorized the use of $500,000 of Measure V Transit funds as local match for the Transit Joint Powers Authority for Merced County's application to the Low or No Emission competitive grant program. This successful grant application resulted in the purchase of five battery-electric buses that began service in the fall of 2023.

Clean-Diesel Fleet Replacement

In June 2025, the MCAG Governing Board authorized the use of $2,325,000 of Measure V Transit funds to purchase five clean diesel 29ft buses to replace diesel vehicles that have exceeded their useful life. The vehicles are expected to arrive and be integrated into the fleet by the first quarter of 2027.

Advance of Funds for YARTS buses

In January 2024, the MCAG Governing Board authorized the temporary use of up to $5,500,000 in Measure V Transit funds to complete the purchase of nine YARTS clean diesel buses. This was a temporary transaction to address a cash flow issue YARTS faced as the result of the federal funding awarded for the bus purchases being reimbursement based.

Measure V transit funds allowed YARTS to complete the purchase with the manufacturer and then submit for reimbursement to the Federal Transit Administration. Upon receipt of the federal funds, YARTS repaid the equivalent sum back to the Measure V Transit account. The duration of the transaction from withdrawal to reimbursement did not exceed 90 days.

REGIONAL PROJECTS FUNDING

Financial Plan

Measure V generated $191,406,727 in its first eight years, through June 30, 2025. This is an average of $24 million per year. 44% is allocated to Regional Projects; 27% of the annual total is directed to regional projects located to the east of the San Joaquin River, and 17% of the annual total is directed to regional projects located to the west of the San Joaquin River.

The following table summarizes the projected revenue and programmed expenditures including set-asides and reserves, for the East and West Regional Project Funds accounts through FY 29/30. Note that Measure V is a 30-year measure and the last 16 years remain available for programming.

Projected Regional Projects Funds through 2030*	East Side (27%)	West Side (17%)
Revenue **	$86,396,868	$52,947,377
Interest Earned	$5,370,802	$2,095,291
Programmed Expenditures and Accounts		
Contingency Reserve	$3,066,827	$1,930,965
Project Programming	$88,095,203	$49,168,833
Leveraging Set-Aside and/or Revolving Loan Fund	NA	$3,000,000
Unprogrammed Balance through June 30, 2030	($1,698,335)	$942,870

*Totals reflect actual revenues through FY 24/25 and estimated revenues through 2029/30
**Revenue available for programming = estimated revenue less 10%

Set-Asides and Contingency Reserves

Leveraging Set-Aside and Revolving Loan Fund

The West Side RPC established a set-aside account for opportunities to deliver Measure funded projects by leveraging state and federal investments. This fund also operates as a revolving loan fund for advancing requests for a project that is ready for funding sooner than the schedule indicates. Such requests to advance require a recommendation from the West Side RPC and an affirmative majority vote of the Governing Board. This fund is capped at $3 million. When leveraging expenditures occur, the fund will be replenished with new or otherwise unprogrammed funds during the next Plan update. When expenditures occur related to the advancing of project funds, the fund will be replenished with the project's original allocation in the programmed year.

Leveraging Set-Aside Transactions

Jurisdiction	Project	Allocation Amount	Amount Leveraged	Replenishment Date
none				

Revolving Loan Fund Transactions

Jurisdiction	Project	Amount	Repayment Year*
none			

*The equivalent amount of advanced funds will be reapportioned to the RLF in the original programming year. For example, if Project A advances $2m from Year 4 to Year 2, the funds generated in Year 4 will be reapportioned to the RLF account.

The East Side RPC did not establish a similar account for East Side Regional Projects funding.

Contingency Reserve Accounts

The West Side RPC and the East Side RPC each established their own contingency reserve accounts. The accounts are funded by allocations of 5% of the actual annual revenue directed to the West and East Side Regional Projects Funding accounts, respectively. The purpose of this reserve is to address revenue shortfalls that may occur when actual revenue generated is less than projected. These funds may also be used for other unanticipated funding shortfalls that jeopardize the delivery of a project, at the discretion of the Governing Board.

Contingency Reserve Accounts Transactions

Account	Jurisdiction	Project	Amount	Approved
West	County	Whitworth Rd Rehab Project	$900,000	Jan 18, 2024

Westside Regional Project: Henry Miller Ave Reconstruction Project, Phase 1
(Merged photo: Before reconstruction on the right, after reconstruction on the left)

Regional East Side Projects

COMPLETED PROJECTS

Jurisdiction	Project	Completed	Regional Measure Expenditure	Estimated Total Project Cost
Livingston	**Hwy 99 Winton Parkway On-Ramp Widening** Widened Winton Parkway to include a dedicated turn lane for the Hwy 99 southbound on-ramp. $840,000 was programmed for environmental, design and construction phases. The City of Livingston committed Local Transportation Funds, SB 1 funds, and Measure V Local funds to complete the project. This project was programmed in the 2018 Plan.	FY 18/19	$626,434	$1,240,000
Atwater	**Winton Way Reconstruction, Phases 1 and 2** Reconstruction of Winton Way from north of Broadway Avenue to south of Bellevue Road including ADA sidewalks and relocated crosswalks. $1,000,000 was programmed in the 2018 Plan. $1,660,000 was added in the 2019 Update.	FY 19/20	$2,660,000	$3,385,000
County	**Bradbury Road Rehabilitation** Rehabilitation of Bradbury Road from State Highway 165 to State Highway 99 in Merced County. $906,172 for the design and construction phases was programmed in the 2018 Plan.	FY 19/20	$906,172	$950,000
County	**Sandy Mush Road Rehabilitation** Rehabilitation of San Mush Road from State Highway 59 to Nickel Road in Merced County. $2,308,619 for the design and construction phases was programmed in the 2018 Plan.	FY 19/20	$2,308,619	$3,520,000

PROJECTS IN PROGRESS

Jurisdiction	Project	Phase(s)	Regional Measure Allocation	Estimated Total Project Cost
Merced	**Hwy 59 Black Rascal Bridge Project** Replace the Black Rascal Bridges on Hwy 59 to a four-lane structure. $460,000 was programmed in the 2018 Plan. $3,630,000 was added in the 2019 Update and $1,944,580 was added in the 2021 update. In the 2025	All	$460,000 $3,630,000 $1,944,580 **$8,000,000** Total = $14,034,580	$16,150,000

	Update, $8,000,000 was added to the project ($4,000,000 was redirected from existing programming for the Hwy 59 widening project and another $4,000,000 was added from new programming capacity.)			
Merced	**Hwy 59 Widening, Phase 1** Widening Hwy 59 to four lanes from 16th Street to Olive Avenue/Santa Fe Drive including new sidewalks, bike lanes, curb and gutter, and widening of the at-grade BNSF railroad crossing. $764,580 was programmed in the 2018 Plan for project development. $5,180,000 was added in 2019, and $600,000 was added in 2021. In the 2025 Update, $4,000,000 was redirected to the Black Rascal Bridge Project, leaving a balance of $2,500,000 for this project.	All	$764,580 $5,180,000 $600,000 **($4,000,000)** Total = $2,500,000	$20,400,000
Merced	**Mission Avenue Widening** Widen and reconstruct a portion of Mission Avenue between Henry Street and G Street. The project will include a new storm drain, storm drain basins, sidewalks and bike lanes. This project was programmed in the 2021 Plan with $150,000 for a Project Study Report, and the 2023 Plan update programmed $1,000,000 for environmental and design. The 2025 Update programmed an additional $1,000,000 for construction in FY 27/28.	PSR, Environ, Design	$150,000 $1,000,000 **$1,000,000** Total = $2,150,000	$9,650,000
County	**Atwater Merced Expressway, Phases 1B & 2** Phase 1B constructs a new expressway from Green Sands Road to Santa Fe Ave. $11.4 million was programmed to Phase 1B in 2019 and $14,677,697 was added in the 2021 Plan update. The 2023 Plan programmed an additional $10.5 million for construction in 2027/28 and expanded the project scope to include Phase 2 which extended the project limit to Bellevue Rd.	All	$11,487,697 $14,170,000 $10,500,000 Total = $36,157,697	$75,006,000
Atwater	**Bellevue Rd Reconstruction and Realignment** A partnership between the City of Atwater and the County of Merced to realign and reconstruct a portion of Bellevue Road between Grove Avenue and Parade Street immediately west of the City of Atwater. $200,000 was programmed for a project study report in the 2021 Plan. The 2023 Update programmed an additional $7,692,000 for design and right-of-way through FY 25/26.	PSR, Design, ROW	$200,000 $7,692,000 Total = $7,892,000	$50,692,000

Atwater	**Buhach Widening at Livingston Canal** Expansion of a single-lane portion of northbound Buhach Road to its ultimate two-lane facility width at the Livingston Canal overcrossing, north of Juniper Avenue/Avenue Two and south of Bellevue Road. This project includes curb, gutter, and sidewalk to match existing facilities. $200,000 was programmed in the 2023 Plan.	PSR	$200,000	TBD
Livingston	**Hammatt and Campbell Intersection Improvements** Intersection improvements at Hammatt Avenue and Campbell Blvd. $1m was programmed the 2019 Plan, and an additional $1,520,000 was added in 2023 for construction which is anticipated in FY 26/27.	Environ, Design, Con	$2,520,000	$2,520,000
Livingston	**Transit Center** The development and construction of a transit center on Main Street at the railroad tracks in the City of Livingston that will serve as the hub for commuter rail and bus transit services. Phase 1 will focus on regional local bus transit to include parking area improvements, non-motorized transportation improvements, the construction of the transit center building and bus facilities. $1,900,000 was programmed in the 2019 Plan. In the 2025 Update, the project funds were moved out to FY 29/30.	All	$1,900,000	$5,415,000
Livingston	**Winton Parkway Rehabilitation** Rehabilitation of Winton Parkway from the SR 99 southbound ramps to just south of the Joseph Gallo Court intersection. This project was programmed in the 2023 Plan with $253,000 for design in FY 24/25 and $1,937,000 in FY 25/26 for construction. In the 2025 Update, an additional $1,473,000 was added to the project in FY 27/28. Construction is anticipated in FY 27/28.	Design, Con	$253,000 $1,937,000 **$1,473,000** Total = $3,663,000	$3,663,000
Livingston	**Campbell Corridor Project** Study to examine opportunities to incorporate a Class I multiuse path to connect residents on the north side of SR 99 to the future transit center and existing commercial commerce centers within the City of Livingston. $165,000 was programmed in the 2023 Plan.	PSR	$165,000	Unknown

NEW PROJECTS				
Jurisdiction	Project	Phase(s)	Regional Measure Allocation	Estimated Total Project Cost
Livingston	**North Main Street Rehabilitation Project** $227,700 is programmed for design in FY 28/29 and $3,181,500 in FY 29/20 for construction. These allocations are contingent upon the City of Livingston's use of local funding for a minimum of 10% of each project phase.	Design, Con	**$3,409,200**	$3,535,000
Livingston	**Main & Davis St. Signal Reconfiguration Project Study Report** $202,500 is programmed in FY 27/28 for the Project Study Report. This allocation is contingent upon the City of Livingston's use of local funding for a minimum of 10% of each project phase.	PSR	**$202,500**	$225,000
County	**Santa Fe Road Rehabilitation Project** $2,800,000 is programmed in FY 25/26. This project will be delivered by leveraging $2,393,000 in Local Partnership Program funding.	Design, Con	**$2,800,000**	$5,250,000
MCAG	**State Route 99 Projects (Merced & Atwater)** Caltrans will released updated Project Initiation Documents for the SR 99 Merced Managed Lanes and SR 99 Atwater Managed Lanes projects in the spring of 2026. $4,000,000 is programmed in FY 29/30 to use as local matching funds for state and federal funding opportunities to begin the environmental phase of one of these projects.	Local Match for Environ	**$4,000,000**	Unknown

West Side Regional Projects

COMPLETED PROJECTS

Jurisdiction	Project	Completed	Regional Measure Expenditure	Estimated Total Project Cost
Gustine	**Eastside Storm Drainage Project** Construction of a renovated storm drainage system at Gustine Municipal Airport. This project was delivered by leveraging Measure V dollars to secure funding from the Federal Aviation Administration and Turlock Airport. This project was programmed in the 2018 Plan. Cost savings for this project were reallocated to the Airport Security Project.	FY 18/19	$51,802	$763,388
Gustine	**Airport Security Project** Installation of new safety perimeter fencing and security gates at Gustine Municipal Airport. This project was delivered using regional Measure funds and funds from the Local Partnership Program. This project was programmed in the 2018 Plan. Cost savings from the Eastside Storm Drainage Project were used to cover cost-overruns for this project.	FY 18/19	$92,086	$115,000
Dos Palos	**Center Avenue North Area Project** The environmental, design and construction phases of the rehabilitation of the Center Avenue North between Marguerite Street and Lorraine Street, and Lorraine Street between Center Avenue and Dos Palos Avenue. The project included complete street rehabilitation, the construction of a bike path, ADA ramps and a new transit stop. $200,000 was programmed in the 2018 Plan and $586,000 was added in the 2019 Update.	FY 19/20	$786,000	$936,000
Gustine	**Hwy 33/140 Roundabout Project** Construction of a roundabout on Highway 33/140 at the intersection of 4th Street and 6th Avenue. The project was delivered with Measure V Regional and Congestion Mitigation Air Quality funds. This project was programmed in the 2018 Plan.	FY 25/26	$810,000	$3,300,000
County	**Whitworth Road Rehabilitation Project** Rehabilitation of Whitworth Road from the	FY 24/25	$5,373,575	$5,400,000

	Stanislaus County line to McCabe Road. $4.5 million was programmed for design and construction in the 2021 Plan. The 2023 Plan reflected an additional $900,000 from the contingency reserve to address cost overruns.			
Dos Palos	**Lorraine Street Bridge Replacement** Replaced the existing bridge located at the intersection of Lorraine Street and Center Avenue. This project was programmed in the 2023 Plan.	FY 24/25	$1,373,373	$2,764,000
County	**Palm Avenue Rehabilitation** Rehabilitation of Palm Ave from SR 152 to Valeria Street, just east of the City of Dos Palos. This project was programmed in the 2023 Plan.	FY 25/26	$1,800,000	$1,800,000
County	**Hwy 33 Centinella Drive Turn Lane** $100,000 was programmed in the 2021 Plan to study whether a left turn lane pocket was warranted on southbound Hwy 33 at Centinella Drive in Santa Nella. The study determined the project was not warranted.	FY 21/22	$32,945	$100,000
Gustine	**Hwy 33/Hwy 140 Signalization Project** Installation of a signalized intersection at 4th Street and Highway 140. $2,200,000 was programmed in the 2019 Plan for all phases of the project and an additional $175,000 was programmed in the 2021 Plan. In 2025, the project study report determined the project was not warranted.	FY 25/26	$5,000	$2,375,000
PROJECTS IN PROGRESS				
Jurisdiction	Project	Phase(s)	Regional Measure Allocation	Estimated Total Project Cost
Los Banos	**Pioneer Road Widening Project** Widening Pioneer Road in and near Los Banos and an intersection improvement project at Ortigalita. Measure V Westside Regional funding is programmed across several fiscal years beginning in 19/20 through 25/26. This project was programmed in the 2019 Plan.	Environ, Design, ROW	$8,650,000	$45,000,000

County	**Hwy 152 Pacheco Blvd Regional Path** Construct a class 1 bike path along Hwy 152 from Badger Flat Road to Merced College Los Banos Campus. $600,000 was programmed in the 2018 Plan. $1,621,000 was added in 2019 and an additional $100,000 was added in the 2021 update.	All	$600,000 $1,621,000 $100,000 Total = $2,321,000	$2,321,000
County	**Henry Miller Ave Rehabilitation, Phases 1 & 2** Rehabilitation of Henry Miller Road from Hwy 165 east to Turner Island Road (Phase 1). $2,426,112 was programmed in the 2018 Plan and $350,000 was added in 2020 for a total of $2,776,112 for Phase 1 which is complete. In the 2019 Plan, $5,025,000 was added for Phase 2 will rehabilitate Henry Miller from Hwy 165 west to Highway 33. An additional $3,525,000 was added in the 2021 Update.	Design, Con	$2,426,112 $350,000 $5,025,000 $3,525,000 Total = $11,326,112	$11,326,000
Los Banos	**Hwy 152 and I Street Intersection** Intersection improvements at Hwy 152 and I Street to include traffic signal upgrades, dedicated left and right turn lane for northbound W. I Street, and a dedicated right turn lane for eastbound Hwy 152. The project will also upgrade and install ADA curb ramps on all four corners and upgrade striping to thermoplastic. This project was programmed in the 2023 Plan update with $250,000 for design in FY 24/25 and $700,000 for construction in FY 25/26. In the 2025 Update, $750,000 was deprogrammed from this project and reallocated to the Hwy 165 & Vineyard/Dove Intersection Project, leaving a balance of $200,000.	Design, Con	$250,000 $700,000 **($750,000)** Total = $200,000	$1,270,000
Los Banos	**Hwy 165 and Vineyard/Dove Intersection** Installation of a traffic signal at the intersection of Hwy 165 and Vineyard/Dove in the City of Los Banos. This project will include a dedicated left turn lane for all approaches, will upgrade and install ADA curb ramps on all corners, and upgrade striping to thermoplastic. This project was programmed in the 2023 Plan update with $620,000 for design. In the 2025 Update, $2,810,000 was added to this project from a variety of sources. $750,000 was reallocated from the Hwy 152 and I Street Intersection project to this project, $275,000 was reallocated from the Hwy 165 and Scripps Drive	All	$620,000 **$750,000** **$275,000** **$1,785,000** Total = $3,430,000	$4,445,000

	Intersection, and $1,785,000 in new funding capacity was programmed. Construction is anticipated in FY 27/28.			
Los Banos	**Hwy 165 and Scripps Drive Intersection** Installation of a traffic signal to replace the existing HAWK system, adding a dedicated left turn land for all approaches, upgrade and install ADA ramps on all corners, and upgrade striping to thermoplastic. This project was programmed in the 2023 Plan update with $175,000 for design in FY 24/25 and $150,000 for right-of-way in FY 25/26. In the 2025 Update, $275,000 was deprogrammed from this project and reallocated to the Hwy 165 & Vineyard/Dove Project leaving a balance of $50,000.	Design, ROW	$175,000 $150,000 **($275,000)** $50,000	$4,200,000
Dos Palos	**Blossom Street East Area Project** Rehabilitation of East Blossom Street and portions of Lucerne Avenue, Leonard Avenue and Harris Avenue including ADA compliant sidewalks. $400,000 was programmed in the 2018 Plan. $1,588,000 was added in the 2019 Update and an additional $1,987,000 was added in the 2021 Update. $1,390,627 in cost savings from the Lorraine Street Bridge project was allocated by action of the Governing Board in May 2025 and is reflected in the project total.	FY 25/26	$400,000 $1,588,000 $1,987,00 $1,390,627 Total = $5,365,627	$6,575,000
County	**Ingomar Grade Reconstruction** Reconstruction of Ingomar Grade from Fahey Road to Badger Flat Road. Construction anticipated in FY 28/29.	Design, Con	$2,025,000	$2,025,000
County	**Hunt Road Rehabilitation** Rehabilitation of Hunt Road from the City of Gustine limits to Cottonwood Road. This project was programmed in the 2023 Plan. In the 2025 Update, an additional $600,000 was programmed to allow for an increase in scope to include Cottonwood Road from Hunt Road (west) to SR 33.	Design, Con	$50,000 $2,100,000 **$600,000** Total = $2,750,000	$2,850,000

NEW PROJECTS				
Jurisdiction	Project	Phase(s)	Regional Measure Allocation	Estimated Total Project Cost
Gustine	**East, Hunt, and Sullivan Rehabilitation Project** Rehabilitation of East Avenue from the north end intersection with SR 140 south to the Hunt Road intersection. Project improvements will continue south on Hunt to the intersection of Sullivan Road and then east until the project terminates at the bridge near the intersection of SR 33/140 and Sullivan Road. $3,600,000 was programmed for design and construction in FY 26/27.	Design, Con	$3,600,000	$3,600,000

Appendix A

Regional Projects Funding Schedules by Fiscal Year

MeasureV

EAST SIDE REGIONAL PROJECTS (Approved Feb 2026)

Revenue	ACCRUED	25/26	26/27	27/28	Programming Period 28/29	Programming Period 29/30	Total
Total Measure V Revenue (Actuals / Estimates)	$191,406,725	$25,796,117	$26,494,158	$27,288,983	$27,971,207	$28,810,344	$327,767,533
Total Measure V Revenue less 10% *(FY 23/24-27/28)*	$24,086,614	$23,216,505	$23,844,742	$24,560,084	$25,174,087	$25,929,309	$146,811,341
East Side Regional Projects Fund *(27% of total)*	$50,957,217	$6,268,456	$6,438,080	$6,631,223	$6,797,003	$7,000,913	$84,092,894
Interest Earned	$3,586,674	$720,000	$194,412	$289,905	$289,905	$289,905	$5,370,802
Contingency Reserve Allocations *(5% of actuals)*	$1,410,044	$313,423	$321,904	$331,561	$339,850	$350,046	$3,066,827
(A) Total Avaliable for Programming	**$53,133,848**	**$6,675,034**	**$6,310,588**	**$6,589,567**	**$6,747,059**	**$6,940,773**	**$86,396,868**

Jurisdiction	Project		25/26	26/27	27/28	28/29	29/30	Total	EXPENDITURES *(As of Oct 2025)*	BALANCE
Atwater	Bellevue Road Rehab/Realign	$2,350,000	$5,542,000					$7,892,000	$350,458	$7,541,542
Atwater	Buhach Widening at Livingston Canal	$200,000						$200,000	$56,585	$143,415
Livingston	Hammatt & Campbell Intersect.	$1,000,000		$1,520,000				$2,520,000	$29,399	$2,490,601
Livingston	Transit Center	$0					$1,900,000	$1,900,000	$0	$1,900,000
Livingston	Campbell Corridor Project	$165,000						$165,000	$0	$165,000
Livingston	Winton Parkway Rehab	$253,000	$1,937,000		$1,473,000			$3,663,000	$0	$3,663,000
Livingston	North Main Street Rehab	$0				$227,700	$3,181,500	$3,409,200	$0	$3,409,200
Livingston	Main & Davis St. Signal Reconfiguration	$0			$202,500			$202,500	$0	$202,500
Merced	Hwy 59 Black Rascal Bridge Widening	$1,750,000	$8,284,580			$4,000,000		$14,034,580	$359,659	$13,674,921
Merced	Hwy 59 Widening, Phase 1	$2,250,000	$250,000					$2,500,000	$732,329	$1,767,671
Merced	Mission Ave Widening (G St. to Henry)	$150,000	$1,000,000		$1,000,000			$2,150,000	$95,132	$2,054,868
County	Santa Fe Rehab., Merced to Atwater	$0	$2,800,000					$2,800,000	$0	$2,800,000
County	Atwater-Merced Expressway, Phase 1B & 2	$25,657,697			$10,500,000			$36,157,697	$3,579,963	$32,577,734
MCAG	SR 99 Projects (Atwater & Merced)	$0					$4,000,000	$4,000,000	$0	$4,000,000
County	Bradbury Rd Rehabilitation	$906,172						$906,172	$906,172	$0
County	Sandy Mush Rd Rehabilitation	$2,308,619						$2,308,619	$2,308,619	$0
Livingston	Hwy 99 Winton Parkway On-Ramp Widen	$626,434						$626,434	$626,434	$0
Atwater	Winton Way Reconstruction, Phases 1 & 2	$2,660,000						$2,660,000	$2,660,000	$0
	(B) Total Programmed:	**$40,276,923**	**$19,813,580**	**$1,520,000**	**$13,175,500**	**$4,227,700**	**$9,081,500**	**$88,095,203**	**$11,704,750**	**$76,390,453**
	(C) = (A - B) Balance by FY:	$12,856,925	($13,138,546)	$4,790,588	($6,585,933)	$2,519,359	($2,140,727)			
	Cumulative Unprogrammed Balance:		**($281,621)**	**$4,508,967**	**($2,076,967)**	**$442,392**	**($1,698,335)**			
	Contingency Programming:									
	Contingency Reserve Running Balance	**$3,580,608**	**$1,723,466**	**$2,045,370**	**$2,376,932**	**$2,716,782**	**$3,066,827**			

Closed Out Projects (Actuals)

MeasureV

WEST SIDE REGIONAL PROJECTS (Approved Feb 2026)

Revenue		ACCRUED	25/26	26/27	27/28	28/29	29/30	Total		
						Programming Period				
Total Measure V Revenue (Actuals / Estimates)		$191,406,725	$25,796,117	$26,494,158	$27,288,983	$27,971,207	$28,810,344	$327,767,533		
Total Measure V Revenue less 10% *(FY 23/24-27/28)*		$24,086,613	$23,216,505	$23,844,742	$24,560,084	$25,174,087	$25,929,309	$146,811,341		
West Side Regional Projects Fund *(17% of total)*		$32,084,174	$3,946,806	$4,053,606	$4,175,214	$4,279,595	$4,407,983	$52,947,377		
Interest Earned		$1,557,991	$45,881	$79,239	$108,114	$149,786	$154,279	$2,095,291		
Leveraging Set-Aside or RLF *(capped at $3m)*		$3,000,000						$3,000,000		
Contingency Reserve Allocations *(5% of actuals)*		$887,805	$197,340	$202,680	$208,761	$213,980	$220,399	$1,930,965		
(A) Total Avaliable for Programming		**$32,754,359**	**$3,795,347**	**$3,930,165**	**$4,074,568**	**$4,215,401**	**$4,341,863**	$53,111,703		
									(As of Oct 2025)	
Jurisdiction	**Project**		**25/26**	**26/27**	**27/28**	**28/29**	**29/30**	**Total**	**EXPENDITURES**	**BALANCE**
Dos Palos	Blossom St. East Area	$3,777,627	$1,588,000					**$5,365,627**	$3,253,822	$2,111,805
Gustine	Hwy. 33/140 Signalization	$5,000						**$5,000**	$0	$5,000
Gustine	East, Hunt, and Sullivan Rehab	$0		$3,600,000				**$3,600,000**	$0	$3,600,000
Los Banos	Pioneer Rd Widening	$6,250,000	$2,400,000					**$8,650,000**	$1,696,172	$6,953,828
Los Banos	Hwy. 152 & I Street Intersection	$0		$200,000				**$200,000**	$0	$200,000
Los Banos	Hwy. 165 & Scripps Dr Int.	$0				$50,000		**$50,000**	$0	$50,000
Los Banos	Hwy. 165 & Vineyard/Dove Rdbt	$0	$800,000		$2,630,000			**$3,430,000**	$0	$3,430,000
County	Hunt Road Rehab	$2,150,000		$600,000				**$2,750,000**	$1,739,538	$1,010,462
County	Hwy 152 Pacheco Blvd Regional Path	$2,321,000						**$2,321,000**	$25,741	$2,295,259
County	Henry Miller Rehab Phases 1 & 2	$6,301,000				$5,025,000		**$11,326,000**	$2,523,136	$8,802,864
County	Palm Ave Rehab (152 to Valeria)	$0	$50,000	$1,750,000				**$1,800,000**	$1,739,538	$60,462
County	Ingomar Grade Reconstruction	$0				$2,025,000		**$2,025,000**	$0	$2,025,000
County	Hwy. 33 Centinella Dr. Turn Lane	$32,945						**$32,945**	$32,945	$0
County	Whitworth Rd. Rehab (Stan. Co to McCabe)	$4,500,000						**$4,500,000**	$5,373,575	($873,575)
Gustine	Hwy. 33/140 Roundabout	$810,000						**$810,000**	$810,000	$0
Gustine	Eastside Storm Drainage	$51,802						**$51,802**	$51,802	$0
Gustine	Airport Security	$92,086						**$92,086**	$92,086	$0
Dos Palos	Center Ave. North Area	$786,000						**$786,000**	$786,000	$0
Dos Palos	Lorraine St. Bridge	$1,373,373						**$1,373,373**	$1,373,373	$0
	(B) Total Programmed:	**$28,450,833**	**$4,838,000**	**$6,150,000**	**$2,630,000**	**$7,100,000**	**$0**	**$49,168,833**	**$19,497,728**	$29,671,105
	(C) = (A - B) Balance by FY:	$1,303,527	($1,042,653)	($2,219,835)	$1,444,568	($2,884,599)	$4,341,863			
	Cumulative Unprogrammed Balance:		**$260,873**	**($1,958,961)**	**($514,394)**	**($3,398,993)**	**$942,870**			
	Contingency Programming:									
	Contingency Reserve Running Balance:	**($373,333)**	**$209,216**	**$411,896**	**$620,657**	**$834,636**	**$1,055,035**			

Closed Out Projects (Actuals)

Appendix B

Implementation Plan Adoption, Updates, and Amendments

PLAN YEAR	TYPE	PURPOSE	EFFECTIVE DATE
2017	Adoption	Programmed projects in fiscal years 2017/18 and 2018/19	September 2018
2019	Biennial Update Amendment	Programmed projects in eight fiscal years on the East Side (through 2024/25) and 12 fiscal years on the West Side (through 2028/29) Added $500,000 to the Hwy 33/Hwy 140 Roundabout Project and $350,000 to the Henry Miller Avenue Project, Phase 1	September 2019 November 2020
2021	Biennial Update	Updated project schedules and programmed new revenue to existing and new projects	December 2020
2023	Biennial Update	Programmed projects through FY 27/28	January 18, 2024