ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

June 30, 2026

The Honorable Warren Petersen, President
Arizona State Senate

The Honorable Steve Montenegro, Speaker
Arizona House of Representatives

Members of the Arizona State Legislature

The Honorable Katie Hobbs, Governor

The Honorable Adrian Fontes, Secretary of State

Executive Director Koester Thomas
Maricopa Association of Governments

Chief Executive Officer Mefford-Miller
Valley Metro

Transmitted herewith is the report *A Performance Audit of the Maricopa Association of Governments Regional Transportation Plan*. This audit was conducted by the independent firm Sikich CPA LLC under contract with the Arizona Auditor General. This report is in response to Arizona Revised Statutes (A.R.S.) §28-6313. I am also transmitting within this report a copy of the Report Highlights to provide a quick summary for your convenience.

As outlined in its response, the Maricopa Association of Governments agrees with the finding and plans to implement or implement in a different manner all the recommendations directed to it, and Valley Metro agrees with the finding and plans to implement all the recommendations directed to it. My Office has contracted with Sikich CPA LLC to follow up with the Maricopa Association of Governments and Valley Metro in 6 months to assess their progress in implementing the recommendations.

I express my appreciation to the Maricopa Association of Governments Executive Director Koester Thomas, Valley Metro Chief Executive Officer Mefford-Miller, and Maricopa Association of Governments and Valley Metro staff for their cooperation and assistance throughout the audit.

My staff and I will be pleased to discuss or clarify items in the report.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

cc: Arizona State Transportation Board Members
Maricopa Association of Governments Regional Council Members
Maricopa Association of Governments Transportation Policy Committee Members
Maricopa County Board of Supervisors
Valley Metro Rail, Inc. Board of Directors
Valley Metro Regional Public Transportation Authority Board of Directors

SIKICH®

Arizona Auditor General

Maricopa Association of Governments' Regional Transportation Plan Performance Audit Report

JUNE 22, 2026

sikich.com

333 John Carlyle Street, Suite 500
Alexandria, VA 22314
+1 (703) 836-6701

sikich.com

Lindsey A. Perry, CPA, CFE
Arizona Auditor General
2910 North 44th Street, Suite 410
Phoenix, Arizona 85018

June 22, 2026

Dear Ms. Perry,

Sikich CPA LLC (Sikich) is pleased to submit the attached report detailing the results of our performance audit of the Maricopa Association of Governments' (MAG) Regional Transportation Plan (RTP), conducted under contract with the Arizona Auditor General pursuant to an October 7, 2025, resolution of the Joint Legislative Audit Committee and Arizona Revised Statutes (A.R.S.) §28-6313.

The objectives of this performance audit were to assess (1) whether MAG established goals and performance standards for RTP expenditures and projects for past and future fiscal years, 2021-2030, and used those measures to assess the performance of the system and projects, particularly in terms of relieving congestion and improving mobility; and (2) the extent to which the light rail system published consistent operational data for public consumption.

We conducted the audit fieldwork in Alexandria, Virginia; Phoenix, Arizona; Springfield, Illinois; and remotely from May 2025 through April 2026. We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*, as issued by the Comptroller General of the United States (2018 Revision, Technical Update April 2021). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We describe our objective, scope, and methodology further in Appendix G: Objectives, Scope, and Methodology.

As outlined in their responses, MAG and Valley Metro agree with the findings and plan to implement the recommendations or implement the recommendations in a different manner. We will follow up with MAG and Valley Metro in six months to assess their progress in implementing the recommendations.

We would like to thank all the personnel with whom we met, or who provided information, throughout the course of this audit for their cooperation and assistance. We also thank you for the opportunity to serve the public interest on behalf of the Arizona Auditor General.

Sincerely,

Sikich CPA LLC

Report highlights

Maricopa Association of Governments Regional Transportation Plan

Performance Audit

The Maricopa Association of Governments (MAG) selected projects to be funded by Propositions 400 and 479 in alignment with system-wide goals and has opportunities to better demonstrate whether the regional transportation system and individual projects achieved their intended outcomes, and Valley Metro can improve the consistency of its reported performance data.

Audit purpose

To determine whether MAG established goals and performance standards for projects funded by Propositions 400 and 479 and used the established goals and performance standards to assess the performance of the regional transportation system and projects; and to assess the extent to which Valley Metro (the Regional Public Transportation Authority, and a MAG implementation partner) published consistent operational data for public consumption.[1]

Key findings

- MAG is responsible for developing the region's transportation plan and Regional Strategic Transportation Infrastructure Investment Plan (RSTIIP). We found that MAG generally selected projects for inclusion in these plans based on system-wide goals.
- MAG has opportunities to better demonstrate whether the regional transportation system and individual projects funded by the half-cent sales tax have achieved their intended outcomes. Specifically, although MAG developed anticipated outcomes for 8 of the 13 metrics in its 2025 RSTIIP, it did not provide documentation that indicated how it might use this information to report on performance over time. In addition, MAG has not required its implementing partners or member agencies to develop project-specific objectives, targets, performance metrics, or performance measures tied to MAG's system-wide goals.
- Valley Metro reported inconsistent light rail and streetcar boarding data which may impact its ability to make informed decisions regarding service level and future budgets, and result in a lack of public transparency regarding its performance.

Key recommendations to MAG

- Develop and implement a process for establishing and monitoring system-wide objectives and targets for the goals, performance measures and targets identified in the RSTIIP.
- Develop and implement a process for implementing partners and member agencies which requires project documentation to explicitly identify performance management information.

Key recommendations to Valley Metro

- Develop and implement procedures to ensure the consistency of reported performance data.

[1] Sikich conducted this performance audit of the MAG Regional Transportation Plan/ Regional Strategic Transportation Infrastructure Investment Plan pursuant to an October 7, 2025, resolution of the Joint Legislative Audit Committee and Arizona Revised Statutes § 28-6313.

Table of contents

Performance Audit Report

Introduction

On behalf of the Arizona Auditor General, Sikich has completed a performance audit of the Maricopa Association of Governments (MAG) Regional Transportation Plan (RTP) and Regional Strategic Transportation Infrastructure Investment Plan (RSTIIP) pursuant to the Arizona Revised Statutes (A.R.S) §28-6313, which requires the Arizona Auditor General to conduct a performance audit of the RTP and RSTIIP and its projects every five years.[2,3] The transportation projects contained in the RTP within the scope of this audit are funded through either Proposition 400 (Prop 400) or Proposition 479 (Prop 479). Prop 400 and Prop 479 are voter-approved initiatives that extended a sales tax to fund transportation projects in the region as identified in the RTP and RSTIIP.[4]

This performance audit report addresses the following objectives:

1. Whether MAG established goals and performance standards for RTP expenditures and projects for the past five fiscal years (2021-2025), as funded through Prop 400 and for RSTIIP expenditures and projects for the next five fiscal years (2026-2030), expected to be funded by Prop 479;
2. Whether MAG used those measures to assess the performance of the regional transportation system and projects, particularly in terms of relieving congestion and improving mobility; and
3. The extent to which Valley Metro (the Regional Public Transportation Authority, and a MAG implementing partner) published consistent operational data for public consumption.

Based on the audit work performed, there are no significant changes warranted for the transportation system. However, to enhance the implementation of the RSTIIP and its associated projects, this report includes 5 recommendations to MAG in Chapter 3 and 4 recommendations to Valley Metro in Chapter 4.

[2] Specifically, A.R.S. §28-6313 requires the performance audit to review the plan and projects scheduled for funding within each transportation mode based on the performance factors established in section 28-505, subsection A; past expenditures of the plan and the performance of the system in relieving congestion and improving mobility; and make recommendations regarding whether further implementation of a project or transportation is warranted, warranted with modifications, or not warranted. In addition, for light rail systems, A.R.S. §28-6313 requires the audit to consider federal criteria as well as (1) service levels, (2) capital costs, (3) operation and maintenance costs, (4) transit ridership, and (5) farebox revenues.

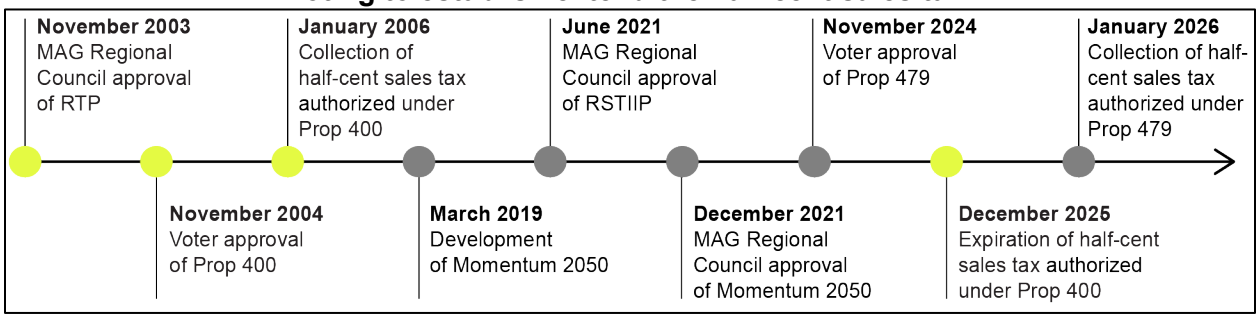
[3] Unlike the RTP published in 2003, the RTP published in 2021, titled “Momentum 2050,” did not include the specific projects expected to be funded through Prop 479. Instead, in accordance with *Transportation Excise Tax; Maricopa County, ch. 203, 2023 Arizona Session Laws (2023)*, MAG developed a Regional Strategic Transportation Infrastructure Investment Plan (RSTIIP).

[4] This sales tax is formally known as the Transportation Excise Tax, but is informally referred to as the “half-cent sales tax,” which is the term used throughout this report, unless we are directly citing law or statute.

Revenues from the half-cent sales taxes collected under Prop 400 and 479 provide approximately half the funding for the transportation projects included in the RTP and RSTIIP for the greater Phoenix area

The half-cent sales tax was first approved by voters in 1985 through Proposition (Prop) 300, and remained in effect through December 31, 2005. Based on the 2003 RTP, voters then approved the Prop 400 extension of the sales tax in November 2004, which expanded allowable use of the funding to include improvements to the arterial street system, regional bus service, and high-capacity transit services such as light rail and express buses through December 31, 2025. In anticipation of the extension of the half-cent sales tax, MAG began developing its new RTP, titled Momentum 2050 in 2019. For the purposes of this report, we will refer to Momentum 2050 and the associated RSTIIP as the 2025 RSTIIP.[5] Based on the Prop 479 planning documents, voters approved the extension of the half-cent sales tax through Prop 479, in November 2024 with an effective period from January 1, 2026, through December 31, 2045.[6] See Figure 1.

Figure 1: MAG and its regional council developed RTPs that voters approved when voting to establish/extend the half-cent sales tax



Source: Sikich analysis of Prop 400 and Prop 479 information.

The RTPs are federally required, long-range planning documents for addressing the region's transportation needs.[7] Projects included in the MAG RTPs are funded through different local, regional, state and federal sources, including from the half-cent sales taxes collected pursuant to A.R.S. §42-6105 and §42-6105.01, as shown in Table 1.

[5] The 2025 RSTIIP was originally approved in 2021 and subsequently updated in 2025 following the passage of Prop 479. Depending on the information needed, we may cite either version throughout the report but will refer to the document overall as the 2025 RSTIIP.
[6] Prop 479 prohibits the sales tax from being used for light rail, commuter train or trolley extensions, and certain projects that result in the reduction of existing lane miles on highway or streets. Specifically, A.R.S. §42-6105 states that the transportation excise taxes collected from and after December 31, 2025, cannot be used for projects that result in the reduction of existing lane miles on highway or streets unless the restriction under A.R.S. §42-6105 (2)(a-d) or §42-6105 E(3)(a-c) have been met.
[7] 49 U.S.C. 5303 and 23 U.S.C. 134 require regional planning agencies to develop an RTP to receive federal transportation funding.

Table 1: Prop 400 and Prop 479 RTPs include several funding sources

RTP funding sources	Prop 400 total revenue (thousands), fiscal year 2006-2026[a]	Prop 479 estimated revenue, 2026-2045[b]
Half-Cent Sales Tax	$9,416.90	$14,946.65
Arizona Department of Transportation Funds	$6,454.30	$8,052.90
American Recovery and Reinvestment Act[c]	$163.80	--
Statewide Transportation Acceleration Needs[d]	$141.10	--
Federal Highway	$1,845.20	$2,875.70
Federal Transit Funds	$1,945.90	$2,341.30
Total	**$19,967.20**	**$28,216.55**

Sources: Sikich analysis of MAG's 2025 Annual Report Implementation Status of Proposition 400; and Planning Principles and Policies of the RSTIIP, 2023.

[a] Prop 400 revenues reflect actual revenues from fiscal years 2006-2025, provided in Year of Expenditure (non-inflation adjusted), with forecasted values for fiscal year 2026.

[b] Prop 479 estimated revenues are provided in 2020 constant dollars.

[c] The American Recovery and Reinvestment Act (ARRA) of 2009 (Pub. L. No. 111-5, 123 Stat. 115) provided additional funding in response to the Great Recession. This funding was not originally anticipated in the 2003 RTP and will not be available under Prop 479.

[d] The Statewide Transportation Acceleration Needs account was available beginning in 2007. In January 2009, the remaining funds were discontinued by the legislature in order to balance the fiscal year 2009 state budget. This funding was not originally anticipated in the 2003 RTP and will not be available under Prop 479.

MAG oversees the development of RTPs in conjunction with implementing partners and member agencies

MAG has served as the Metropolitan Planning Organization for the greater Phoenix region since 1973.[8] MAG is responsible for developing the RTP in coordination with its member agencies through its Transportation Policy Committee and Regional Council, which provide final approval for transportation policy decisions in the region. MAG's implementing partners include Valley Metro, the Arizona Department of Transportation (ADOT), and its member agencies include 27 cities and towns, 3 Native nations, Maricopa and Pinal Counties:

- **Valley Metro:** Valley Metro is the Regional Public Transportation Authority that provides transit services to residents of metro Phoenix.[9] Valley Metro provides regional bus, streetcar, light rail, and paratransit services to the Phoenix Metropolitan area. It is also responsible for planning, designing, constructing and operating the regional light rail and streetcar system. As noted in the 2025 RSTIIP, Valley Metro cannot implement projects or programs within the MAG region that are not consistent with MAG's RTP. MAG oversees these projects as part of its Transit Life Cycle Program.

[8] According to the U.S. Department of Transportation, Metropolitan Planning Organizations are designated by agreement between state governors and local governments.

[9] Valley Metro is governed by two boards of directors, the Regional Public Transportation Authority Board and the Valley Metro Rail Board. The Regional Public Transportation Authority Board consists of 19 public agencies that set policy direction for all modes of transit except rail. The Valley Metro Rail Board consists of four cities that set the policy direction for light rail, streetcar and high-capacity transit.

- **ADOT:** ADOT is responsible for building and operating the state highway system in addition to building and maintaining bridges in the state of Arizona. MAG is responsible for identifying the freeway projects to be completed using revenues from the half-cent sales tax, and ADOT is responsible for implementing the freeway projects included in the RTP, including all design, engineering, right of way acquisition, construction and maintenance activities. MAG oversees these projects as part of its Freeway Life Cycle Program.

- **Other member agencies:** MAG works with other member agencies to identify regional priorities and policy decisions through its Regional Council and Transportation Policy Committee. In addition, although MAG is responsible for determining the arterial projects funded through the half-cent sales tax, member agencies are responsible for proposing, designing, and constructing these arterial projects. MAG oversees these projects as part of its Arterial Life Cycle Program.

Chapter 1: Project selection process

MAG generally selected projects for inclusion in its Regional Transportation Plans on the basis of system-wide goals

We found that the 2003 RTP and the 2025 RSTIIP incorporated the performance factors required by A.R.S. §28-505.A into their system-wide goals, as shown in Table 2.

Table 2: Statutory performance factors compared to Prop 400 and Prop 479 goals

A.R.S. §28-505.A. performance factors	Prop 400 goal	Prop 479 goal
1. System preservation.	System Preservation	Preservation
2. Congestion relief.	Access and Mobility	Mobility
3. Accessibility.	Access and Mobility	Mobility
4. Integration and connectivity with other modes.	Access and Mobility	Responsiveness
5. Economic benefits.	Access and Mobility	Prosperity
6. Safety.	System Preservation	Safety
7. Air quality and other environmental impacts.	Sustaining the Environment	Livability
8. Cost-effectiveness of a project or service.	Accountability and Planning	Prosperity
9. Operational efficiency.	Accountability and Planning	Prosperity
10. Project readiness.	Accountability and Planning	Responsiveness

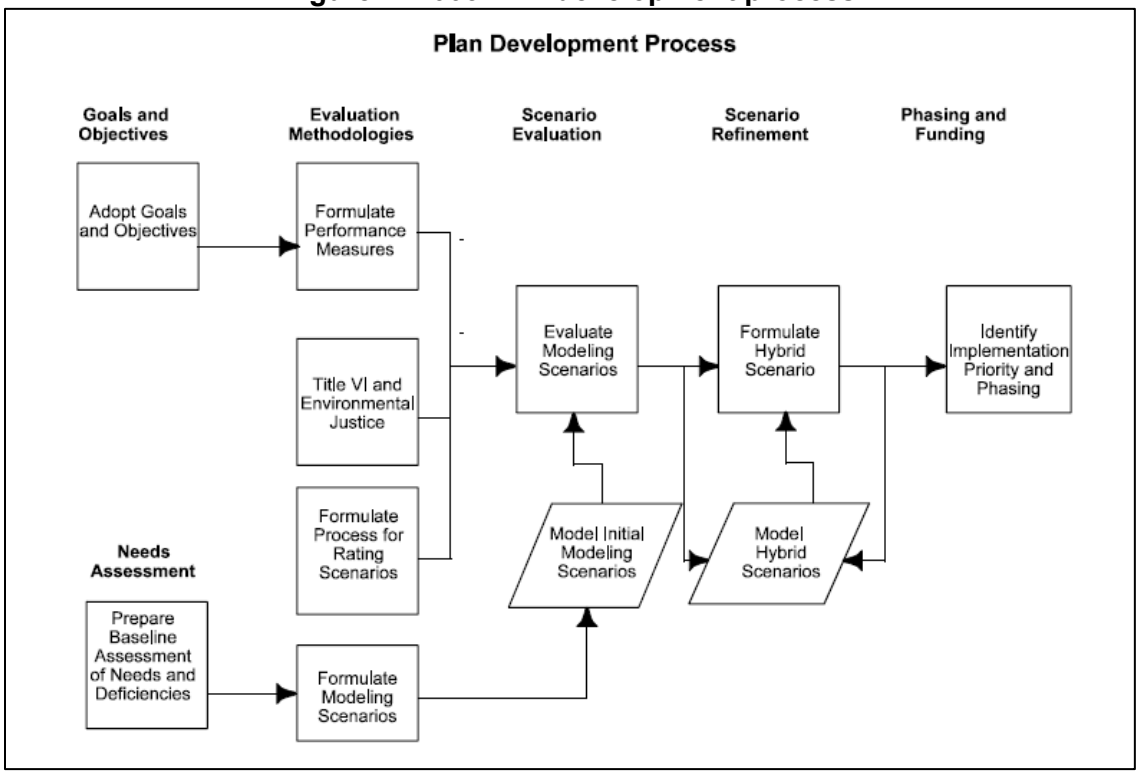
Source: Sikich analysis of MAG 2003 RTP and 2025 RSTIIP documentation.

For both Prop 400 and Prop 479, establishing these system-wide goals and the associated system-level performance measures and metrics that are described in Appendix A, pages 41 through 45, served as the first steps of the RTP development process. In addition, the RTP development process included needs assessments, project evaluations, scenario evaluations and refinement, followed by final project selection and phasing. For a complete list of the Prop 400 and Prop 479 projects within the scope of this audit, see Appendix B, pages 46 through 48 and Appendix C, pages 49 through 50.

Consideration of performance factors in Prop 400 project selection

Figure 2 shows the complete 2003 RTP development process used to select projects.

Figure 2: 2003 RTP development process



Source: MAG, 2003 RTP

The 2003 RTP includes the following additional details about key steps associated with project selection during the RTP development process:

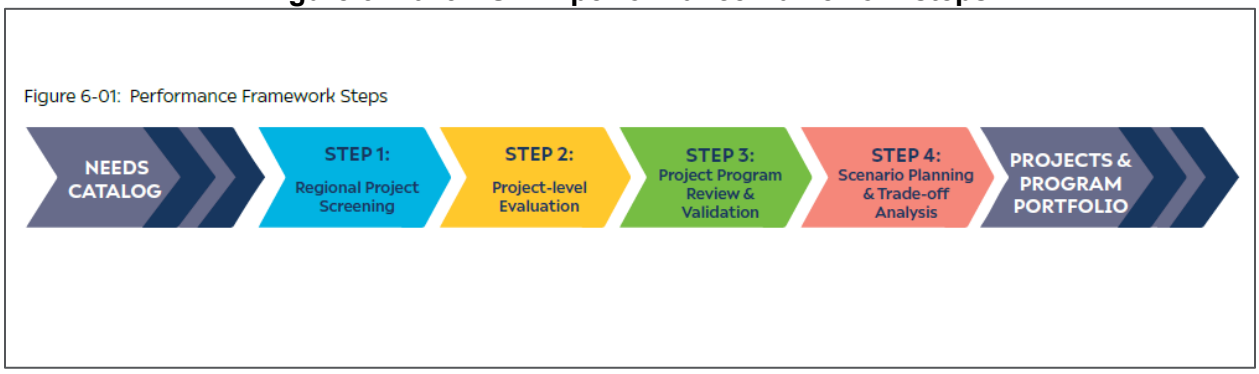
- **Needs assessment:** During MAG's goal development effort, it conducted a needs assessment at the system-level, based on a series of studies including transportation studies, corridor assessments, and others.
- **Evaluation methodologies:** Following the development of goals and the needs assessment, MAG developed a methodology for assessing system performance and evaluating scenarios used in subsequent steps of the project prioritization process. According to the 2003 RTP, the methodology was designed to identify the advantages and disadvantages of different projects and to assess the strengths and weaknesses of different modeling scenarios.
- **Scenario evaluation and refinement:** MAG analyzed different modeling scenarios that could potentially produce the type of project prioritization that MAG wanted to implement. MAG then refined the scenarios to develop a hybrid modeling strategy that MAG implemented to prioritize its projects.
- **Phasing and funding:** MAG assessed a final hybrid modeling scenario, which was established and defined in terms of elements for implementation and phasing, including potential funding mixes.
- **Performance Assessment:** MAG evaluated the 2003 RTP using the same performance measures that were used to evaluate alternative modeling scenarios. The performance measures were used to provide evaluate tradeoffs of applying different solutions to address

future travel demand. The performance evaluation provided a summary of the 2003 RTP's forecasted performance against a base network without any major investments in roadways or transit.

Consideration of performance factors in Prop 479 project selection

According to the 2025 RSTIIP, MAG developed a performance framework to determine the right mix of projects and programs to best address existing and future regional transportation needs. The steps of the 2025 RSTIIP performance framework are similar to the steps in the 2003 RTP development process (see Figure 3), but the Prop 479 needs assessment was more rigorous than what was conducted for Prop 400.

Figure 3: 2025 RSTIIP performance framework steps



Source: MAG, *Momentum 2050*, 2021 and 2025. (2025 RSTIIP)

MAG included all proposed projects in its initial needs catalog and regional project screening (Step 1 in Figure 3). During the project-level evaluation process, MAG conducted a needs assessment of each arterial and freeway project by assigning quantitative scores for performance measures associated with five of the six goals identified in 2025 RSTIIP (Step 2 in Figure 3).[10] The performance measures used in the selection process do not fully align with the overall 2025 RSTIIP performance metrics. According to MAG officials, this is because the purpose of the project evaluation process was to identify the specific needs that the project would potentially address within the overall goals, rather than how the project is expected to perform in terms of the system-wide metrics intended to assess system-wide progress and performance. MAG assigned these quantitative scores based on its own review of the project documentation. The performance measures used to conduct the needs assessment are shown in Figure 4.[11]

[10] The needs assessment did not include a performance measure for 2025 RSTIIP goal of "Livability".
[11] Due to the smaller number of high-capacity transit projects, MAG did not assess and assign quantitative scores to transit projects and instead high-capacity transit projects underwent a regional significance performance screening process at the beginning of scenario planning.

Figure 4: 2025 RSTIIP performance measures used in the Prop 479 needs assessment

Table 6-01: Performance Measures

Goal Area	Criteria	Arterial Measure	Freeway Measure
Safety	Total Crash Rate	✓	✓
	Serious & Fatal Crash Rate	✓	✓
Prosperity	Current Population Density	✓	✓
	Current Employment Density	✓	✓
	Future Population Density	✓	✓
	Future Employment Density	✓	✓
Responsiveness	Planning Time Index	✓	✓
	Truck Planning Time Index		✓
Preservation	Pavement Condition	✓	✓
	Bridge Rating	✓	✓
Mobility	Travel Time Index	✓	✓
	Volume / Capacity (LOS)	✓	✓
	Truck Travel Time Index		✓

Source: MAG, 2025 RSTIIP, 2021 and 2025. (2025 RSTIIP)

A higher score in the needs assessment indicated a higher need for the improvements proposed by the project; however, a higher or lower score alone did not result in a project qualifying or disqualifying from receiving funding through Prop 479. The resulting scores were used to determine a “cut-off” line—projects above the cut-off line moved to the project program review and validation step (Step 3 in Figure 3). The project program review and validation step provided an opportunity to fine-tune selection thresholds and assess projects that were not identified by the quantitively-driven evaluation process to provide balance to the type of projects selected. During this part of the process, member agencies could submit a formal letter to MAG requesting reconsideration of projects that received scores below the cut-off threshold. Additional discussion related to the Prop 479 needs assessment is found in Chapter 3, pages 29 through 36.

In the scenario planning and trade-off step (Step 4 in Figure 3), MAG evaluated the forecasted performance of the overall package of projects against different policies, funding, and what-if scenarios. MAG used the final step to the performance-based evaluation process to develop the list of projects included in the 2025 RSTIIP. Additional discussion related to the Prop 479 scenario assessment is found in Chapter 3, pages 29 through 36.

Chapter 2: Sampled project summaries

We selected a judgmental sample of 16 projects from a total population of 135 projects funded through Prop 400 or expected to be funded through Prop 479 between fiscal years 2021 and 2030. The population included 99 projects funded through Prop 400, 54 of which were implemented between fiscal years 2021 and 2025, and 45 projects that were scheduled for implementation between fiscal years 2026 and 2030.[12] The population also included 36 projects expected to be funded through Prop 479 that were scheduled to be implemented between fiscal years 2026 and 2030. We judgmentally selected 16 projects to ensure our review included projects from both Prop 400 and 479, all three project types (arterial, freeway, and transit), a range of funding levels, as well as and geographic diversity. This chapter provides summaries for 12 Prop 400 and 4 Prop 479 projects we sampled for review. Each summary includes an overview of the project and the projected project benefits. For projects in our sample that are complete, the summaries also include an analysis of the project benefits identified through a review of project documentation (anticipated benefits) and performance after construction (reported outcomes).

Projects completed between fiscal year 2021 and fiscal year 2025

Seven of the 16 projects we sampled for review had been completed at the beginning of fiscal year 2026.

I-10 (Maricopa): I-17 Split to Loop 202 (Santan)

Life cycle program	Lead agency	Fiscal year completed	Prop	Project status	Project total
Freeway	ADOT	2025	400	Complete	$854,294,046[13]

Project overview

This freeway project was carried out by ADOT. The project added one general purpose lane in each direction to I-10 (Maricopa Freeway) from Ray Road to 24th Street, and one high occupancy vehicle lane from west of US 60 to I-17 (Black Canyon Freeway). The project also included collector-distributor roads between Baseline Road and 40th Street, reconstruction of the Salt River, SR 143 (Hohokam) Bridge, and Broadway Road bridges, the addition of new direct high occupancy vehicle lanes at SR 143 to and from the east, and the addition of pedestrian bridges at Alameda Drive, the Western Canal, and Guadalupe Road. Construction for the project started in the summer of 2021 and was completed in the spring of 2025.

[12] Phase IV of Prop 400 ends in fiscal year 2026 (June 30, 2026), six months after the Prop 400 half-cent sales tax collection ends. The half-cent sales tax collected until December 31, 2025, will be used to deliver projects promised as part of Prop 400, regardless of whether those projects extend beyond the collection period. Half-cent sales tax collected from January 1, 2026, onwards will be used to fund projects for Prop 479.

[13] The project total represents total estimated costs for the project in the Transportation Improvement Program published on December 3, 2025. Although construction of the project is complete, the project has not been closed out financially. As of November 2025, a total of $801,764,578 had been expended for this project.

Projected benefits

A 2016 Needs Assessment Report concluded that the I-10/I-17 corridor would continue to experience socioeconomic changes in the near future including increased population and employment. If left unimproved, the corridor would suffer costly congestion, travel delays, and limited options for moving goods, services, and people through the corridor.

A 2017 Alternatives Screening Technical Report determined that improvements on the corridor would increase Vehicle Miles Traveled in each segment by two to four percent. The report also determined that when compared to a no-build scenario, recommended improvements would add approximately 200,000 Vehicle Miles Traveled and an additional 40,000 trips corridor-wide.

Performance after construction

Traffic data collected from the INRIX system shows traffic conditions in the project location before and after construction of the project in the form of congestion scan.[14] Congestion scans provide a visual illustration of speed, congestion, and travel times. The congestion scan for this project showed that it resulted in reduced congestion and improved speeds on both the north and southbound routes.[15]

- **Northbound route**: Exit 160 towards Exit 151.
  - **March 2019**: Average speed dropped to 30 miles per hour (mph) and below from exit 160, during morning peak hours (5 to 9 a.m.), until exit 153. The average speeds ranged between 50 and 60 mph from exit 153 to the end of the route during morning peak hours. During evening peak hours (1 to 7 p.m.), the average speed from exit 160 to exit 154 ranged between 30 to 40 mph. The speeds slowed down to 20 mph after exit 154 until the end of the northbound route.
  - **March 2025**: Average speed dropped to 40 mph after exit 151 between 7 and 9 a.m. but generally remained above 60 mph for the remaining duration of the morning rush-hour. Similarly, the average speeds dropped to 30 mph after exit 151 between 1 and 5 p.m. but remained above 60 mph for the remainder of the evening rush hour and route.
- **Southbound route**: Exit 151 towards Exit 160.
  - **March 2019**: Average speeds ranged between 40 and 50 mph from exit 151 to exit 152 from 6 to 7 a.m., however, average speeds were above 60 mph for the rest of the southbound route during morning peak hours (5 to 9 a.m.). The congestion scan showed significant slowdown starting at 1 p.m., as average speeds dropped to 20 mph between 2 p.m. to approximately 6 p.m. from the start of the route up to exit 153. Average speeds for the remainder of the route ranged between 30 and 50 mph.
  - **March 2025**: The average speeds generally remained above 60 mph, except from 3 to 5 p.m., when they ranged between 50 and 60 mph between exits 157 and 160.

[14] INRIX Probe Data Analytics suite is a subscription services which provides transportation agencies access to transportation system management and operations related data. INRIX's Probe Data Analytics suite provides the ability to convert data into actionable insights such as congestion scans, animated trend maps, and performance charts.

[15] Sikich found that MAG uses average speed over a period to monitor congestion in certain areas and/or time of day. Lower average speeds can be an indication of congestion in certain areas and/or time of day.

Loop 303 (Estrella): 51st Avenue and 43rd Avenue

Life cycle program	Lead agency	Fiscal year completed	Prop	Project status	Project total
Freeway	ADOT	2023	400	Complete	$100,209,159[16]

Project overview

This freeway project was carried out by ADOT. In May 2020, the Taiwan Semiconductor Manufacturing Company, the world's largest contract silicon chip manufacturer, announced that it would spend $12 billion on an advanced semiconductor factory located at Loop 303 and I-17 with a plan to open in 2024. To support the construction of the new facility, the project design included two traffic interchanges, one each at 51st Avenue and 43rd Avenue on Loop 303. The project also included the construction of two traffic interchange bridges and two general purpose lanes between the interchange areas, a westbound frontage road connecting 51st Avenue to 43rd Avenue, as well as reconstruction of a drainage channel west of 51st Avenue. Finally, installation of signing, pavement marking, and ramp gore lighting was also completed as part of this project. Construction for this project started in September 2022 and was opened to traffic in September 2023.

Projected benefits

The sampled project was prioritized to support the anticipated economic growth from the Taiwan Semiconductor Manufacturing Company 's investment. An Economic Analysis of the Proposition 400 Extension noted that movement at the existing Loop 303/I-17 interchange was projected to fail starting as early as 2025 based on assumptions of traffic growth due to the original $12 billion investment by the Taiwan Semiconductor Manufacturing Company. The full Loop 303/I-17 system interchange was therefore deemed necessary to support the planned Taiwan Semiconductor Manufacturing Company operations.

Figure 5: Loop 303

Source: Sikich observation.

Additionally, a technical memorandum on Predictive Safety Analysis determined that the Average Annual Daily Traffic for the project location would be 43,600 vehicles in 2040 under a no-build scenario versus 95,300 under a build scenario.[17]

[16] The project total represents total estimated costs for the project in the Transportation Improvement Program published on December 3, 2025. Although construction of the project is complete, it has not been closed out financially. As of November 2025, a total of $88,342,623 had been expended for this project.

[17] Sikich found that MAG collects traffic counts to monitor congestion at or around a project site. This can be used to determine the total number of vehicles at a location on a given date. Higher number of vehicles can be an indication of congestion.

Performance after construction

Scans of average speeds at the project location every Tuesday through Thursday in March 2019 showed that average speeds were generally over 60 mph with sporadic drops to 40 mph in both directions of travel throughout the period covered by the congestion scan. In comparison, in March 2025, average speeds in both directions were over 60 mph during the same weekdays apart from a consistent drop to 40 mph around 7 a.m. in the northbound direction.

MAG provided similar data for the months of October 2019 and October 2025 to provide a comparison of average speeds during weekdays. Apart from the drop in average speeds around 7 a.m. during October 2025, traffic conditions before and after construction of the sampled project remained the same.

Gilbert Rd: Bridge over the Salt River

Life cycle program	Lead agency	Fiscal year completed	Prop	Project status	Project total
Arterial	Maricopa County	2025	400	Complete	$65,880,430[18]

Project overview

This arterial project was executed under an agreement between Maricopa County and MAG. The scope of the project was to construct 1.8 miles of new road with two lanes in each direction and a 4-lane bridge. Construction for the project started in November 2022 and was opened to traffic in February 2025.

Projected benefits

According to the project overview prepared by the Maricopa County's Department of Transportation, the purpose of a new road and bridge over the Salt River along Gilbert Road alignment was to create an all-weather crossing for this route. Prior to the construction of the project, Gilbert Road was typically closed when the old bridge approaches were overtopped by floodwater due to lack of flow capacity beneath the old bridge and low approach embankments. Under the planned project, the old bridge was demolished.

[18] The project total represents total estimated costs for the project in the Transportation Improvement Program published on December 3, 2025. Although construction of the project is complete, it has not been closed out financially. As of July 2025, a total of $58,434,698 had been expended for this project.

Figure 6: Salt River Bridge

Source: Sikich observation.

Performance after construction

MAG was unable to provide any traffic data for congestion and mobility prior to construction because the old bridge was frequently closed due to impassible conditions created by rainfall and MAG did not have a data source that accurately tracked traffic reliability for the old bridge. MAG provided the Travel Time Index for the Salt River Bridge from March 2025 through September 2025 as a measure of congestion.[19] The Travel Time Index value for the northbound route was close to 1, whereas the Travel Time Index value for the southbound route was closer to 1.5. This means that travel on that route adds an extra 50% to travel time when compared to free flowing traffic**.** However, in addition to Travel Time Index, MAG also provided a congestion scan of the Salt River Bridge from March 2025 through September 2025, which showed that the average speed on the Salt River Bridge was between 40 and 50 mph.

Therefore, we were unable to determine whether the project reduced congestion. However, since the project resulted in an all-weather crossing it does contribute towards improving mobility in the region.

Signal Butte Rd: Williams Field Rd to Germann Rd

Life cycle program	Lead agency	Fiscal year completed	Prop	Project status	Project total
Arterial	Mesa	2023	400	Complete	$19,727,661[20]

Project overview

This arterial project was executed under an agreement between the City of Mesa and MAG. The project included the construction of two segments between Williams Field Road and Germann Road. The first segment included the construction of two lanes with shoulders and raised medians in each direction from Pecos Road to Williams Field Road. The second segment included the construction of one lane in each direction between Germann Road and Williams Field Road. Completion of the project enabled the vision of turning Signal Butte Road between

[19] Travel Time Index is a measure of congestion which tells how much longer a trip takes compared to the same trip at free flow traffic. A Travel Time Index score of 1 indicates free flowing traffic; therefore, the closer the Travel Time Index value is to 1, the lower the congestion on a road or segment being measured and vice versa. For example, if a journey on a road or segment takes 20 minutes in free-flowing traffic, a Travel Time Index value of 1.5 indicates that the same journey should take approximately 30 minutes.

[20] This value reflects the project closeout costs. The project total included in the Transportation Improvement Program published on December 3, 2025, is $37,070,608. According to MAG representatives, this includes “placeholder” funds that will be moved to another project.

Williams Field Road and Germann Road into a six-lane urban roadway section. Work for the project was completed on December 28, 2022, and accepted by the City of Mesa on January 31, 2023.

Projected benefits

The project was constructed in a location without a prior roadway and was intended to improve connectivity, increase traffic flow, and promote development in Southeast Mesa. Additionally, a project overview prepared by the City of Mesa noted that the new roadway would improve mobility options for residents by providing a connection to State Route (SR) 24.

Performance after construction

Because the project was in an area where no roads existed prior to this project's construction, data to compare before and after traffic conditions for the project location is not available. However, we analyzed the Level of Travel Time Reliability for a nearby segment to demonstrate how the completion of the sampled project helped improve congestion in the region.[21] Specifically, the Level of Travel Time Reliability value for Ellsworth Road in 2021 was above 1.5, which indicates that the segment was unreliable.[22] The Level of Travel Time Reliability for the same segment in 2025 was between 1 and 1.108, indicating that the segment became reliable. According to MAG, the project, along with other improvements in the area, contributed towards lowering the Level of Travel Time Reliability for Ellsworth Road.

South Central Extension/Downtown Hub

Life cycle program	Lead agency	Fiscal year completed	Prop	Project status	Project total
Transit	Valley Metro	2025	400	Complete	$1,345,088,437[23]

Project overview

This transit project was carried out by Valley Metro. The project was a 5.5 mile extension of the 28-mile light rail line that is operated by Valley Metro and connects the cities of Phoenix, Tempe, and Mesa, Arizona. The project included 8 new stations, with 12 platforms. The project also included one special use platform, additional trackwork in downtown Phoenix, expansion of the existing Operations and Maintenance Center, purchase of 14 light rail vehicles and construction of a park-and-ride lot with a total of 110 parking spaces. Construction for the project started in 2019 and was opened in June 2025.

[21] Level of Travel Time Reliability measures the day-to-day or time-of-day variability of travel times on a specific road segment. Level of Travel Time Reliability is calculated as a ratio of the 80th percentile travel time to the 50th percentile travel time for a given roadway segment. Higher variability (inconsistent travel times) results in a higher Level of Travel Time Reliability value and lower reliability, which means travelers need to budget extra time to ensure on-time arrival.

[22] A Level of Travel Time Reliability value of less than 1.50 is generally considered "reliable" for the reporting segment. If the ratio is 1.50 or greater, it is considered "unreliable", meaning an unexpected delay is more likely.

[23] The project total represents total estimated costs for the project in the Transportation Improvement Program published on December 3, 2025. Although construction of the project is complete, it has not been closed out financially. As of July 2025, a total of $1,289,799,677 had been expended for this project.

Figure 7: South Central Light Rail

Source: Sikich observation.

Projected benefits

Valley Metro's 2016 Environmental Assessment stated that the project was proposed to:

- Improve reliability
- Improve mobility
- Address existing and future transit capacity issues
- Support current and planned economic and transit-oriented development in the build alternative corridor as identified in the City of Phoenix's 2015 General Plan
- Enhance access from the South Mountain Village Core and the Ed Pastor Transit Center to regional employment centers and activity destinations.

Performance after construction

We performed an independent analysis of the project's performance in fiscal year 2025 against Valley Metro's targets. The results are detailed in Table 3.

Table 3: South Central Extension/Downtown Hub performance

Performance measure	Valley Metro's target[a]	Fiscal year 2025
Minimum Headway or Daily Trips	12 minutes all day/ 20-minute base	Route exceeds 20 minutes base in the early morning for weekdays and weekends
Minimum Operating Hours	Weekday: 18 Hours Saturday: 14 Hours Sunday: 12 Hours	Weekday: > 18 hours Saturday: > 14 hours Sunday: > 12 hours
Minimum Operating Days	Monday-Sunday	Monday - Sunday
Passenger Stop Spacing	Minimum spacing of 1 mile, or 1/8 mile in dense areas	2 of the 9 rail segments created by this project did not meet the spacing targets
Boardings per Revenue Mile[b]	Evaluated based on quartile assessment	8.47
Farebox Recovery Rate	Evaluated based on quartile assessment	Not available[c]
On Time Performance	Evaluated based on quartile assessment	Not available[d]
Total number of reportable fatalities	1 or fewer	0
Fatalities per 100k miles	0.03 per	0
Total number of reportable injuries	Less than 12	1
Injuries per 100k miles	0.36	3.56
Total number of reportable safety events	Less than 45	4
Safety events per 100k miles	1.33	7.12
Mean distance between major mechanical failures by mode	20,000 miles	36,590
Employee Injuries	Less than 6.7	0

Performance measure	Valley Metro's target[a]	Fiscal year 2025
Total number of unauthorized red signal overruns	Less than 23	3

Source: Sikich analysis of Valley Metro fiscal year 2025 data.

[a] Targets in this table are taken directly from Valley Metro's 2019 Transportation System Performance Management report and 2025 Annual Safety Plan.

[b] Although we identified discrepancies in Valley Metro's public reporting associated with system-wide boardings data (see Chapter 4), we reported the project-specific data directly from the source database for the purposes of this table.

[c] Valley Metro does not monitor farebox recovery rate per project. The data is only available for the system as a whole, and the most recently published figures from 2024 show a 9.1% recovery rate.

[d] Valley Metro does not monitor on-time performance per project. The data is only available for the system as a whole, and the most recently published figures from 2025 show a 71% on-time performance rate.

Life cycle program	Lead agency	Fiscal year completed	Prop	Project status	Project total
Transit	Valley Metro	2024	400	Completed	$401,297,181[24]

Project overview

This transit project was carried out by Valley Metro. The project connected Valley Metro's light rail system from 19th and Dunlap avenues and extended 1.6 miles to the former Metrocenter Mall area in Phoenix, adding 3 new light rail stations, a rail-only bridge over I-17, a multi-modal transit center, one park-and-ride, and a 4-story parking garage with 260 parking spaces. Construction for the project was completed in January 2024.

[24] The project total represents total estimated costs for the project in the Transportation Improvement Program published on December 3, 2025. Although construction of the project is complete, it has not been closed out financially. As of March 2026, Valley Metro had expended $363,622,000 on this project.

Projected benefits

The project was justified on the basis that it would bring light rail to the Metrocenter Mall area. According to Valley Metro's New Starts Land Use and Economic Development Report published in 2019, the extension was designed to link Metrocenter to existing regional activity centers, major employment nodes, such as downtown Phoenix and the North Central Avenue office corridor, Phoenix Sky Harbor International Airport and Arizona State University. The extension was also expected to serve as a bridge to I-17 (a large physical barrier) providing easy access to the region's light rail system. The same report also stated the project would improve the mobility of the residents by providing an efficient and reliable transit option. The direct linkage to the metropolitan region's major job centers was expected to enhance the employment opportunities of area residents, support nearly 10,000 family housing units, and help approximately 20,000 employees get to work.

Figure 8: Northwest Extension, Phase II

Source: Sikich observation.

Performance after construction

We performed an independent analysis of the project's performance during fiscal years 2024 – 2025 (beginning with operation in January 2024) against Valley Metro's targets. The results are detailed in Table 4.

Table 4: Northwest Extension, Phase II performance

Performance measure	Target[a]	Fiscal year 2024	Fiscal year 2025
Minimum Headway or Daily Trips	12 minutes all day/ 20-minute base	Route exceeds 20-minute base on Saturday and Sunday in the early morning and late evening	
Minimum Operating Hours	Weekday: 18 Hours Saturday: 14 Hours Sunday: 12 Hours	Weekdays: > 18 hours Saturday: > 14 hours Sunday: > 12 hours	
Minimum Operating Days	Monday-Sunday	Monday – Sunday	
Passenger Stop Spacing	Minimum spacing of 1 mile, or 1/8 mile in dense areas	None of the 3 rail segments created by this project met the spacing target	
Boardings per Revenue Mile[b]	Evaluated based on quartile assessment	8.20	8.20

Performance measure	Target[a]	Fiscal year 2024	Fiscal year 2025
Farebox Recovery Rate	Evaluated based on quartile assessment	Not available[c]	
On Time Performance	Evaluated based on quartile assessment	Not available[d]	
Total number of reportable fatalities	1 or fewer	0	0
Fatalities per 100k miles	0.03 per	0	0
Total number of reportable injuries	Less than 12	0	0
Injuries per 100k miles	0.36	0	0
Total number of reportable safety events	Less than 45	0	0
Safety events per 100k miles	1.33	0	0
Mean distance between major mechanical failures by mode	20,000 miles	26,705.08	36,590.25
Employee injuries	Less than 6.7	0	0
Total number of unauthorized red signal overruns	Less than 23	0	1

Source: Sikich analysis of fiscal year 2024 and 2025 Valley Metro data.

[a] Targets in this table are taken directly from Valley Metro's 2019 Transportation System Performance Management report and 2025 Annual Safety Plan.

[b] Although we identified discrepancies in Valley Metro's public reporting associated with system-wide boardings data (see Chapter 4), we reported the project-specific data directly from the source database for the purposes of this table.

[c] Valley Metro does not monitor farebox recovery rate per project. The data is only available for the system as a whole, and the most recently published figures from 2024 show a 9.1% recovery rate.

[d] Valley Metro does not monitor on-time performance per project. The data is only available for the system as a whole, which has a 70.5% and 71% on-time performance rate for 2024 and 2025 respectively.

Tempe Streetcar

Life cycle program	Lead agency	Fiscal year completed	Prop	Project status	Project total
Transit	Valley Metro	2022	400	Complete	$192,376,712[25]

Figure 9: Tempe Streetcar

Source: Sikich observation.

Project overview

This transit project was carried out by Valley Metro. The Tempe Streetcar project was a component of the 57 miles of high capacity/light rail transit (HCT) network. The project consisted of 14 stations and 3 miles of fixed-rail guideway that shared lanes with automotive vehicles. The project was originally planned for 2.6 miles, but in 2014 the Tempe City Council approved the route revision that increased the route's total length to 3 miles. The three-mile route is divided into three segments: The Rio Salado Parkway segment, the Downtown Tempe Segment, and the Mill Avenue Segment.

The Rio Salado Parkway segment is between the Marina Heights development and intersection of Mill Avenue and Rio Salado Parkway, and it has a double-track configuration. The Downtown Tempe segment, between University Drive and Rio Salado Parkway, includes a single track, one-way counterclockwise loop west of Rio Salado Parkway, south on Ash Avenue, and east on University Drive to Mill Avenue. Northbound trains operate on a single-track, one-way alignment north on Mill Avenue. The final segment, Mill Avenue, contains a double track configuration with the exception of a single-track configuration east of Terrace Road to Dorsey Lane. Construction began in November 2018, and the route opened to customers in May 2022.

Projected benefits

At the time of the project's proposal to the Federal Transit Administration, Valley Metro identified three significant anticipated benefits of the project:

- The project would connect Arizona State University to nearby residential neighborhoods, the activity centers of downtown Tempe and Mill Avenue, and the emerging employment corridor of Rio Salado Parkway.
- The project would encourage growth and redevelopment of underutilized buildings in downtown Tempe.

[25] The project total represents total estimated costs for the project in the February 26, 2020, publication of the Transportation Improvement Program. Valley Metro did not provide the closeout report for the Tempe Streetcar project, but according to accounting records as of June 2025, $190,665,605 had been expended for this project.

- The project would provide connections to Valley Metro's light rail system at the existing Dorsey Avenue and Mill Avenue light rail stations.

Performance after construction

We performed an independent analysis of the project's performance in fiscal years 2022 – 2025 against Valley Metro's targets. The results are detailed in Table 5.

Table 5: Tempe Streetcar performance

Performance measure	Target [a]	Fiscal year 2022	Fiscal year 2023	Fiscal year 2024	Fiscal year 2025
Minimum Headway or Daily Trips	12 minutes all day/ 20-minute base	Route does not exceed 20-minute base			
Minimum Operating Hours	Weekday: 18 Hours Saturday: 14 Hours Sunday: 12 Hours	Weekday: > 18 hours Saturday: > 14 hours Sunday: > 12 hours			
Minimum Operating Days	Monday-Sunday	Monday – Sunday			
Passenger Stop Spacing	Minimum spacing of 1/4 mile, or 1/8 mile in dense areas	All rail segments created by this project met the spacing targets			
Boardings per Revenue Mile[b]	Evaluated based on quartile assessment	7.28	5.2	6.52	6.46
Farebox Recovery Rate	Evaluated based on quartile assessment	0% Note – The Tempe Streetcar did not start charging for fares until fiscal year 2026			
On Time Performance	Evaluated based on quartile assessment	98.58%	99.4%	99.2%	99%
Total number of reportable fatalities	1 or fewer	0	0	0	0
Fatalities per 100k miles	0.03	0	0	0	0
Total number of reportable injuries	Less than 12	0	0	0	0
Injuries per 100k miles	0.36	0	0	0	0
Total number of reportable safety events	Less than 45	2	3	3	0
Safety events per 100k miles	1.33	13.44	3.80	2.44	0
Mean distance between major mechanical failures by mode	20,000 miles	5,753.50 [c]	3,815.00	4,817.17	4,823.50
Employee Injuries	Less than 6.7	0	0	0	0
Total number of unauthorized red signal overruns	Less than 23	0	5	3	1

Source: Sikich analysis of fiscal year 2022, 2023, 2024, and 2025 Valley Metro data.

[a] Targets in this table are taken directly from Valley Metro's 2019 Transportation System Performance Management report and 2025 Annual Safety Plan.

[b] Although we identified discrepancies in Valley Metro's public reporting associated with system-wide boardings data (see Chapter 4), we reported the project-specific data directly from the source database for the purposes of this table.

[c] Average calculated using 2-month denominator because the Tempe Streetcar opened in May 2022.

Projects scheduled between fiscal year 2026 and fiscal year 2030

Nine of the 16 projects we sampled for review were in progress or planned as of fiscal year 2026.

SR 30: 97th Avenue to SR 202 (South Mountain)

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Freeway	ADOT	Oct-Dec 2030	479	Design/ Right of Way Acquisition	$1,327,966,568[26]

Project overview

This freeway project will be carried out by ADOT. This project is a segment of a larger project to construct a new state route between SR 85 and I-17.[27] Specifically, the sampled project is part of the center segment shown in Figure 10.

Figure 10: Map of SR 30 segments

Source: ADOT website for SR 30 (Tres Rios Freeway).

Segments of the project were initially included for funding under Prop 400. However, a decrease in projected revenues caused by the "Great Recession" resulted in MAG deferring some proposed projects beyond the funding horizon for Prop 400 funding. SR 30 was one of the projects deferred due to the fall in projected revenues. Construction for the sampled project is expected to start in the summer of 2027 and be completed during the summer of 2030.

[26] The Transportation Improvement Program published on December 3, 2025, broke the sampled project into two segments. Specifically, the sampled project was broken into projects titled "30 (Tres Rios): 97th Ave - 71st Ave" and "30 (Tres Rios): 71st Ave - SR202L South Mountain" for project totals of $426,064,664 and $901,901,904, respectively.

[27] The new state route will be identified as SR 30 and Tres Rios Freeway.

Projected benefits

According to a study conducted in April 2020 on behalf of ADOT, the SR 30 project will address socioeconomic factors, transportation capacity, transportation demand, and quality of traffic operations.

US 60 (Grand Avenue): 35th Avenue/Indian School Road

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Freeway	ADOT	Oct-Dec 2029	400	Design	$399,057,912

Project overview

This freeway project will be carried out by ADOT. The project is intended to simplify the existing intersection to a standard four-legged intersection by raising 35th Avenue to create a separate elevated intersection with Indian School Road above Grand Avenue, eliminate the two at-grade railroad crossings by constructing new bridges over the Burlington Northern Santa Fe railroad; address local circulation needs; install new, wider Americans with Disabilities Act accessible sidewalks; acquire right of way; accommodate future high-capacity transit; and install separate bus pull-outs and new bus shelters. Construction for the sampled project is expected to begin in summer 2027 and expected to be completed by December 2029.

Projected benefits

The project's Final Design Concept report identified the following goals:

- **Reduce traffic congestion:** The traffic analysis shows congestion (Level of Service 'E' or 'F') in the existing a.m. and p.m. peak hours at the 35th Avenue/Grand Avenue/Indian School Road intersection which is expected to worsen by the year 2040 as traffic volumes grow[28]
- **Enhance safety:** The 2015 - 2019 crash data shows the majority of crashes occur at the intersections with the 35th Avenue/Grand Avenue/Indian School Road intersection having the highest crash frequency within the study area
- **Reduce vehicle/train conflicts:** In 2015, the Federal Railroad Administration identified the 35th Avenue railroad crossing as having the second highest frequency of incidents within the country (based on data from 2005-2015)
- **Enhance multi-modal accommodations:** Both 35th Avenue and Indian School Road have high transit ridership while Indian School Road also has a high frequency of bicycle boardings. The east leg of the 35th Avenue/Grand Avenue/Indian School Road intersection and three legs at the Indian School Road/33rd Avenue intersection show between 20 and 50 pedestrian crossings per hour in the p.m. peak hour

[28] Level of Service is a qualitative measure used to describe operating conditions associated with a traffic stream. The Level of Service is categorized on an A-F grading scale in which Level of Service A represents the best operating conditions and Level of Service F reflects the worst conditions.

Northern Parkway: 103rd to 91st Ave

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Arterial	Maricopa County	Apr-Jun 2028[29]	400	Right of Way acquisition	$96,537,570

Project overview

This arterial project will be carried out by Maricopa County. The Northern Parkway is a 12-mile-long project intended to convert Northern Avenue from its current condition into an access-controlled parkway containing three through-lanes in each direction between US 60 (Grand Avenue) and the proposed SR 303L to the west. The parkway will include grade-separated interchanges at the major crossroads and will connect to US 60 and SR 303 with directional/freeway-type ramps. Construction for the project is scheduled to start in October 2026 and conclude by June 2028.

Projected benefits

The project is intended to improve the interchange of Northern Parkway at Loop 101 and widen lanes to reduce congestion and accommodate anticipated future growth. According to a Value Engineering study conducted in March 2013, the project should (1) improve Level of Service, (2) meet regional needs, and (3) minimize local community impacts. Additionally, the value engineering study identified the following goals for the Northern Parkway:

- Serve population growth in the West Valley
- Improve travel time between SR 303L and US 60 (Grand Avenue)
- Provide regional connectivity to other regional facilities in the area including SR 303L, SR 101L, and US 60 (Grand Avenue)
- Improve regional facility transportation spacing in the area as it develops
- Provide an additional Agua Fria River bridged crossing to ensure safe, reliable access at all times to the growing area west of the Agua Fria River
- Improve east-west street traffic flow by providing a free flow route that can accommodate a large amount of traffic to compensate for the limited street network
- Implement regional and local plans to improve traffic flow in the West Valley
- Reduce accident rates by reducing the number of traffic signals and access points

[29] The Transportation Improvement Program published on December 3, 2025, identified estimated completion as “Apr-Jun 2028”. However, the milestone schedule prepared by Maricopa County Transportation, dated March 25, 2025, noted that construction will be completed by July 2028 and project close-out to be completed by January 2029.

Ocotillo Road: Greenfield Road to Higley Road

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Arterial	Gilbert	Undetermined[30]	479	Construction	$87,437,866

Project overview
This arterial project is being carried out by the Town of Gilbert. The project was included in the RSTIIP; however, according to MAG representatives, the project will not be reimbursed under Prop 479. Construction for the project started prior to voters' approval of Prop 479 in November 2024. Prop 479 Arterial Life Cycle Program policies and procedures finalized in March 2025 specify that projects that started construction prior to November 5, 2024, are not eligible for reimbursement under Prop 479. MAG officials stated that the project will be substituted by the Town of Gilbert; however, to date it has not identified a substitute project.

The original project involves the design and construction of Ocotillo Road from approximately a quarter mile east of Greenfield Road to Higley Road to minor arterial standards. The project also includes crossings over the Queen Creek Wash, East Maricopa Floodway, Roosevelt Water Conservation District Canal, and Chandler Heights Basin. Finally, the project requires the relocation of 69 kilovolt power lines and access to the proposed Gilbert Regional Park. According to the Town of Gilbert, as of June 1, 2026, construction is 75% complete.

Projected benefits
A letter from the Manager for the Town of Gilbert noted that the project was expected to improve:

- **Mobility:** The project will connect communities in the City of Chandler and the Town of Queen Creek.
- **Safety:** The project will reduce the response time for a fire station built to address longer emergency response times in southern Gilbert.
- **Prosperity:** The project will enable access to the Gilbert Regional Park, a major activity center and recreational destination.

Dynamite Boulevard: 56th Street to Pima Road

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Arterial	Scottsdale	Oct-Dec 2030	479	Planned	$68,361,708

Project overview
This arterial project will be carried out by the City of Scottsdale; however, MAG and the City of Scottsdale have not reached an agreement for the project. The scope of the sampled project is to construct a 4-mile street from 56th Street to Pima Road, and depending on the forecasted traffic volumes, the street will be widened to either 3 or 5 lanes. Other elements of the project

[30] The Transportation Improvement Program published on December 3, 2025, identified estimated completion for this project as “Oct-Dec 2024”, however, we found that the project is currently under construction and is expected to be replaced in a future update.

will include 5 to 6 feet bike lanes, curb/gutter, catch basins, storm drains/culverts, center turn lanes, 6 to 8 feet sidewalk on one side, 8 to 10 feet shared use path and 6 to 8 feet trail. Documentation reviewed for the project did not identify the construction start date, however, the project is estimated to be completed by December 2030.

Projected benefits

Documentation provided for the project did not contain any project specific studies, however, a project summary provided by MAG noted that the project is intended to improve mobility. Specifically, the project summary noted, "Dynamite Boulevard is on the region's 1-mile arterial grid and is planned to connect as far west as Cave Creek Road. The existing condition in the corridor is primarily 2-lane rural. Between 56th and 68th. the northern roadway frontage is unincorporated Maricopa County."

Elliot Road: East Maricopa Floodway to Ellsworth Rd

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Arterial	Mesa	Apr-Jun 2027	400	Planned	$35,887,378

Project overview

This arterial project will be carried out by the City of Mesa and will include the design for improvements for the existing road to 6 lanes, including a median, curb, gutter, sidewalk, streetlights, a striped bike lane, and intersection improvements. The project design was expected to be concluded by the end of fiscal year 2025, and the construction was scheduled to begin in fiscal year 2026 and conclude in fiscal year 2027.

Projected benefits

An Air Quality Technical Report conducted on behalf of ADOT noted that the project would add more capacity on Elliot Road. Specifically, the report noted "Elliot Road primarily consists of one lane in each direction with unpaved shoulders and no medians, turn lanes, street lighting, or sidewalks between the East Maricopa Floodway and Hawes Road. East of Hawes Road, Elliot Road transitions to three lanes in each direction with street lighting and intermittent medians and sidewalks. Traffic signals are located at the Sossaman Road, SR 202L, and Ellsworth Road intersections and will be updated as part of the project. The purpose of the proposed project is to increase capacity on Elliot Road, improve multi-modal traffic flow and mobility options, and support development within the areas adjacent to the project corridor."

Scottsdale Road/Rural Road Bus Rapid Transit (BRT)

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Transit	Valley Metro	Oct-Dec 2030[31]	479	Planned	$1,128,604,716

[31] The Transportation Improvement Program published on December 3, 2025, identified estimated completion as "Oct-Dec 2030". MAG indicated that the project will be moved to a later phase of the RSTIIP, however, project deferment has not been finalized.

Project overview
This transit project will be carried out by Valley Metro. The Scottsdale BRT project is still in the planning phase, but the Regional Bus Rapid Transit Feasibility Study from 2021 states the project is expected to create a 15.4 mile bus line that runs between the cities of Scottsdale, Tempe, and Chandler. The line is intended to connect the Scottsdale Fashion Square and the Chandler Fashion Center. This project is currently in the planning phase, but it has been included in the 2025 RSTIIP and is estimated to be completed between October and December of 2030.

Projected benefits
According to the 2021 Regional Bus Rapid Transit Feasibility Study, BRT as a mode of transit has the following benefits:

- Increased access and reliability
- Travel time savings
- Encouragement of transit-supportive land development
- Flexibility and scalability
- Improved capacity
- Shorter cost recovery than light rail transit
- Improved sustainability

Capitol Extension Project

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Transit	Valley Metro	Undetermined[32]	400	Planned	$528,978,895

Project overview
This transit project will be carried out by Valley Metro. The Capitol Extension project will extend light rail along a single-track loop west from downtown along Washington and Adams Streets, south on 19th Avenue and east on Jefferson Street. According to Valley Metro's fiscal year 2024 budget documentation, the Capitol Extension will be a 1.4 mile light rail line with 3 stations. Following a January 2026 decision by the Phoenix City Council, the project's estimated start and completion dates are being updated and have not yet been established.

Projected benefits
According to the Project Narrative document prepared by Valley Metro in 2024, the Capitol Extension Project will be a significant investment in the transportation infrastructure in Phoenix that will:

- Help revitalize the community by leveraging a transportation infrastructure to attract new investment, development opportunities, jobs and housing
- Provide safe, reliable and affordable connections to employment, education, healthcare and other essential services

[32] In May 2012, the Phoenix City Council determined that it would work with Valley Metro to construct a 10-mile light rail transit project in two phases. The Capitol Extension project was Phase 1, and the I-10 West project was Phase II.

- Create jobs that will pave the way for business, particularly small and disadvantaged business enterprises
- Provide alternative modes of transportation to alleviate future growth in population and employment

I-10 West Phoenix (10WEST)

Life cycle program	Lead agency	Estimated completion	Prop	Project status	Estimated project total
Transit	Valley Metro	Undetermined[33]	400	Planned	$73,775,922

Project overview

This transit project will be carried out by Valley Metro. The project will extend light rail from the State Capitol at 19th Avenue, travel west on Van Buren Street, north on the I-17 frontage road, west along the I-10 corridor to 79th Avenue and north to Thomas Road, with at least 8 stations and 3 park-and-rides. According to Valley Metro's project documentation, the I-10 West Extension will be 10 total miles when complete and will connect the greater West Valley to the existing Valley Metro Rail system. This project will see light rail trains traveling in the median of Interstate 10, before ultimately crossing to the north side of the freeway to a terminus at the existing Desert Sky Transit Center. Valley Metro is currently planning to align this project to follow the West Phoenix-Maryvale light rail extension, which is anticipated to open in 2036. No estimated delivery date of the I-10 project has been determined at this time.

Projected benefits

According to the 2022 Locally Preferred Alternative Assessment performed by Valley Metro, high-capacity transit is needed in this corridor for the following reasons:

- Improve transit access and connectivity to the cities and communities in the West Valley region of the Phoenix-Mesa-Scottsdale Metropolitan Area to other parts of the region
- Provide an alternative mode of equitable transportation along a congested transportation corridor
- Address the projected growth in population and employment in the area, as well as the projected increase in resulting travel demand along the corridor
- Provide multi-modal transportation to low income, minority and transit-dependent populations along the corridor.

[33] The Transportation Improvement Program published on December 3, 2025, identified estimated completion for this project as "Oct-Dec 2030", however, following a January 2026 decision by the Phoenix City Council, the project's estimated start and completion dates are being updated and have not yet been established.

Chapter 3: Performance management

MAG has opportunities to better demonstrate whether the regional transportation system and individual projects funded by the half-cent sales tax have achieved their intended outcomes by further incorporating key elements of performance management

Comprehensive performance management is important for agencies to determine whether their programs are achieving intended outcomes

Literature recommends that government agencies should identify goals, relevant measures, and benchmarks for their programs' performance and then track them by regularly collecting data on its measures as part of a comprehensive performance measurement system.[34] A comprehensive performance measurement system includes systematic processes for collecting, monitoring, and reviewing data related to a program's activities, services, and outcomes. Comprehensive performance measurement should include processes for establishing program performance goals and targets, tracking and evaluating performance measures, and adjusting the program or services, as needed.

Literature also recommends that agencies evaluate program performance to help determine whether programs are working as intended and to identify areas for improvement. For example, recommended practices identify a range of activities to assess program performance, including periodically reviewing performance measures to determine whether a program is producing desired outcomes for its population, assessing whether its existing

Examples of performance measurement recommendations to other Arizona State Agencies

The Arizona Auditor General has frequently made recommendations to other Arizona State Agencies based on the recommended practices in the cited literature. These recommendations were related to the importance of comprehensive performance management in determining whether taxpayer funded programs are achieving intended outcomes.
For example, in 2024, the Auditor General made recommendations to the Arizona Department of Housing related to its performance management activities, which included recommendations to establish measurable goals and targets, and to track and evaluate goal and target outcomes. Also in 2024, the Auditor General made recommendations to the Arizona Department of Child Safety to develop and implement a comprehensive performance measurement system to be able to assess the extent to which its young adult programming was achieving intended outcomes.

Sources: Arizona Auditor General, 2024. *Arizona Department of Housing – Sunset Review (24-114)*. Phoenix, AZ; and 2024. *Arizona Department of Child Safety: Young Adult Program (24-106)*. Phoenix, AZ.

[34] Government Finance Officers Association (GFOA). (2018). Best practices: performance measures. Retrieved 5/15/2026 from https://www.gfoa.org/materials/performance-measures; Pew-MacArthur Results First Initiative. (2018). The role of outcome monitoring in evidence-based policymaking. Retrieved 5/15/2026 from https://www.pew.org/en/-research-and-analysis/issue-briefs/2018/08/the-role-of-outcome-monitoring-in-evidence-based-policymaking; United States Government Accountability Office (GAO). (2023). Evidence-Based policymaking practices to help manage and assess the results of federal efforts. Retrieved 5/15/2026 from https://www.gao.gov/assets/830/827710.pdf; Urban Institute. (n.d.). Quantitative data analysis. Retrieved 5/15/2026 from https://www.urban.org/research/data-methods/data-analysis/quantitative-data-analysis/performance-measurement-and-management; National State Auditors Association (NSAA). (2004). Best practices in performance measurement: Developing performance measures. Retrieved 5/15/2026 from https://www.nasact.org/files/News_and_Publications/White_Papers_Reports/NSAA%20Best%20Practice s%20Documents/2004_Developing_Performance_Measures.pdf

programs and strategies align with the agency's long-term outcomes, or conducting research studies to determine whether a program is effective.[35] Furthermore, recommended practices note that when communicating about performance measures, agencies should clearly articulate the performance measures, including the source of the data, what the performance measures show, and both targets and actual results.[36]

In addition to the recommended practices for performance management that apply government-wide, the Transportation Performance Management Framework (Framework) and its associated Implementation Guidebook (Guidebook) include recommended practices for performance management specific to the transportation sector. The Guidebook was developed to assist state transportation agencies, metropolitan planning organizations (such as MAG), and transit agencies in using information from past performance levels and forecasted conditions to guide transportation investments, measure progress toward strategic goals, and make adjustments to improve transportation system performance.[37] The Framework and Guidebook identify key elements intended to be used to obtain relevant performance data to provide insights on transportation system- and project-level performance outcomes: goals, objectives, targets, performance metrics, and performance measures (see Table 6).

Table 6: Recommended practices include 5 key elements of a transportation performance management program

Element	Definition	Example
Goal	A broad statement of a desired end condition or outcome; a unique piece of the agency's vision.	A safe transportation system.
Objective	A specific, measurable statement that supports achievement of a goal.	Reduce the number of motor vehicle fatalities.
Target	Level of performance that is desired to be achieved within a specific time frame.	2% reduction in the fatality rate in the next calendar year.
Metric	An indicator of performance or condition.	The annual number of fatalities.
Performance Measure(s)	Calculation(s) based on a metric used to track progress toward goals, objectives, and achievement of established targets. Measures should be manageable, sustainable, and based on collaboration with partners. Measures provide an effective basis for evaluating strategies for performance improvement.	Number of fatalities per 100,000 revenue miles.

Source: Transportation Performance Management Framework and Implementation Guidebook.

[35] Pew-MacArthur Results First Initiative, 2018; Urban Institute, n.d.

[36] GFOA, 2018.

[37] The Framework and Implementation Guidebook were developed by the Transportation Performance Management Stakeholder Group—a working group comprising officials from the Federal Highway Administration, Federal Transit Administration, state departments of transportation, metropolitan planning organizations, and transit agencies. The Implementation Guidebook provides a "how-to" guide, describing recommended implementation steps for each of the 26 subcomponents in the Framework. A description of each implementation step is followed by one or more examples and quotes from agencies that have undertaken certain aspects of the step. These provide real-world illustrations of the theoretical information provided in the description, and enable staff to reach out to the agency highlighted for further information or assistance in their own implementation activities.

In addition, the Framework and Guidebook identify 10 components of an effective Transportation Performance Management program, including target setting, performance-based programming, and monitoring and adjustment. These components are applicable system-wide, and at the project or program level. For instance, the performance-based programming component focuses on using the strategies and priorities from long-range transportation plans, like the RTP, to allocate resources to projects selected to achieve the overall system goals, objectives, and targets. Additionally, the monitoring and adjustment component includes both system-level and program/project level recommendations. According to this component, system-level performance monitoring will have a wider scope and longer time horizon, while project level monitoring focuses more narrowly on certain aspects of performance specific to the project over a shorter time horizon.

MAG has incorporated several recommended practices into its performance management efforts related to projects funded by the half-cent sales tax, but could better incorporate system-wide and project-specific performance objectives and targets specific to the RTP goals

As discussed in Chapter 1, pages 5 to 8, and shown in Appendix A, MAG has incorporated several recommended practices into its performance management efforts related to projects funded by the half-cent sales tax. In particular, MAG's project selection process for Prop 479 involved a quantitative needs assessment of each arterial and freeway project by assigning quantitative scores for performance measures associated with five of the six goals identified in 2025 RSTIIP. Additionally, MAG's RTPs include goals, performance metrics, and performance measures for the regional transportation system. However, we identified opportunities for MAG to better incorporate performance management elements consistent with government and transportation sector recommended practices. Specifically:

- **MAG's 2025 RSTIIP could better incorporate system-wide objectives and targets as defined by recommended practices**
  The 2025 RSTIIP includes a section on anticipated system-wide outcomes associated with 11 performance metrics associated with four of the six identified goals. MAG's discussion of anticipated outcomes for its overall investment plan includes some broad statements that meet recommended practices definition of an objective, which is a "specific, measurable statement."[38] However, these statements were not included in the 2025 RSTIIP section where MAG identifies the goals for long-term regional transportation planning, and it is not always clear to a member of the public how objectives are related to the established goals. For example, the 2025 RSTIIP first identifies the "Mobility" goal in Chapter 5 of the Momentum 2050 document.[39] Within Chapter 8 of that document, MAG then identifies a performance metric for the "Mobility" goal associated with "average commute time" and later, when providing information about the forecasted outcomes of the overall investment plan, states that the identified investment plan will "help mitigate the impacts [of increased commute times] associated with a growing region." The anticipated outcomes section

[38] The 2025 RSTIIP investment plan comprises all of the identified projects that MAG selected through the process described in Chapter 1.
[39] The "Mobility" goal is to "Ensure ease of movement for people and goods throughout the region, providing fair and appropriate access to essential services and destinations."

(Chapter 8) includes similar statements related to forecasted results for three other goals, but similar statements were not developed for two of the overall goals.[40]

Similarly, although the 2025 RSTIIP identified performance measures and metrics (see Chapter 1, page 8 and Appendix A, pages 43 and 44), as well as forecasts for anticipated system-wide results on some metrics for the overall investment plan, it did not specifically identify associated targets that could be used to assess MAG's performance over time to determine the success of the RTP goals. For example, the 2025 RSTIIP included a performance metric associated with the population's accessibility to employment.[41] However, it did not identify a target against which the measure can be compared. To meet recommended practice's definition, an example of such a target is "within 10 years, the investment plan for the regional transportation system is intended to ensure that 300,000 jobs are reachable within 30 minutes." As discussed below, pages 34 to 35, the 2025 RSTIIP contain forecasted values for performance in 2050 under "build" and "no-build" scenarios, but they are not explicitly identified as targets against which performance will be assessed over time, and forecast results for a 25-year period of time. The models used to create these forecasted values – which were used to inform voters ahead of the Prop 479 vote – could also be used to create targets with a shorter time horizon for the purposes of measuring actual performance of the regional transportation system.

- **MAG has not required its implementing partners or member agencies to develop project-specific objectives, targets, performance metrics, or performance measures tied to MAG's system-wide goals identified in the RTPs**
  We also found that project documentation for a judgmental sample of 16 projects did not consistently include project-specific objectives, targets, performance metrics, or performance measures or indicate how the project would specifically support the system-wide goals.[42] Although four of the projects included project-specific objectives, not all of these were specific and measurable, as recommended. Additionally, all of the projects included some information related to the expected impact of the project, but it ranged from comprehensive, detailed studies to brief narrative responses related to the overall justification and goals of the projects, and was not directly tied to the system-wide goals established in the RTPs.[43] Given the wide variety in the size, scope, and potential outcomes associated with projects funded through the half-cent sales tax, these elements can take on many different formats or time horizons. See the text box for examples.

[40] The "Preservation" and "Safety" goals do not include specific anticipated outcomes.
[41] In the 2025 RSTIIP, the performance metric is "Number of Jobs Reachable," defined as the number of jobs reachable in 30 minutes.
[42] See Chapter 2, pages 9 to 28, for additional detail on the sampled projects.
[43] The transit projects within our scope that had project-specific documentation included more detailed performance related information than arterial or freeway projects. This is due to requirements associated with federal funding for transit projects (in the project rating templates) or performance objectives and measures outlined in the Transit Standards and Performance Management document, and are not explicitly tied to MAG's system-wide goals.

Freeway project example	Arterial project example
For the loop 303 project, which was completed in 2023, the purpose of the project was to address anticipated traffic congestion increases resulting from overall population growth and the development of the Taiwan semiconductor manufacturing corporation site. As such, the project documentation could have included an objective and associated target related to this purpose, such as "achieve a 20 percent reduction in forecasted travel delays in the area by 2030." An associated performance measure could be related to travel time between identified	For the Gilbert Road Bridge project, which was completed in 2025, the purpose of the projects was to provide a new road and all-weather bridge over the Salt River along the Gilbert Road alignment. As such, the project documentation could have included an objective and target related to this purpose, such as "Within 10 years of opening, maintain access to the Salt River Bridge during 100-year flood events." An associated measure could be the Travel Time Index as measured during weather events.

- **MAG's existing System Performance Report is not designed to align with RTP goals** Between 2020 and 2024, MAG's Transportation Performance Program has produced an annual System Performance Report intended to comply with federal reporting requirements.[44] The targets and data included in these reports were not designed to align with the RTP goals, and the reports are not structured in a way that allows for any assessment of the performance of the MAG system or projects against the established targets. For example, although the reports state that MAG has adopted ADOT's federal safety targets related to annual fatalities, the reports do not state what the target for number of annual fatalities is, and instead provide a chart showing only actual and projected fatalities for an approximately 20-year period. In addition, these adopted targets are ADOT's statewide targets, and while this is allowable under federal requirements, these targets do not provide insight specific to the MAG region. In contrast, on other items, such as system reliability, the reports only include information about ADOT and MAG's 2- and 4-year targets for measures such as Travel Time Reliability, but do not provide actual or projected data that can be compared to the targets to assess performance. Furthermore, because the annual System Performance Reports do not align with the goals identified by the Prop 400 or 479 planning documents, even if MAG were to update the reports to include a comparison of actual performance to identified targets, the report would not include all performance information relevant to the implementation of Prop 400 or 479.[45] In April 2026, MAG released the 2025 System Performance Report, which did incorporate a comparison of actual performance to the federally-required targets. Although this is an improvement over prior years, the report does not address regionally-specific or project level performance of each of the MAG goal areas identified in the 2025 RSTIIP.

[44] Moving Ahead for Progress in the 21st Century Act (MAP-21) and Fixing America's Surface Transportation (FAST) Act provided federal funding for transportation projects and established rules for measuring performance and setting future targets on a system-level for states and metropolitan planning organizations.

[45] MAG also produces an Annual Report on the Implementation Status of Prop 400, in accordance with A.R.S. §28-6352(G). However, this report addresses project construction status, project financing, and changes to the investment plan, rather than project performance. A.R.S. §28-6352(G) does not specifically include a requirement to report on project performance.

By developing system-wide and project-specific performance targets for the 2025 RSTIIP, MAG would be better positioned to clearly demonstrate that projects funded through the half-cent sales taxes are able to achieve their intended outcomes

Developing system-wide and project-specific performance objectives and targets tied to the RTP goals, as well as project-specific performance measures and metrics, would allow MAG to better evaluate system performance and demonstrate to the Maricopa County taxpayers that the projects funded under Prop 400 and Prop 479 are able to achieve their intended outcomes. From January 1, 2006, when the half cent sales tax under Prop 400 was first collected, through June 30, 2025, MAG received approximately $8.9 billion to implement the region's transportation system and is estimated to have received another $474 million between July 1 and December 31, 2025.[46] Furthermore, beginning in January 2026, MAG is forecasted to receive nearly $15 billion under Prop 479 through December 2045. However, without the performance management elements described above, MAG cannot compare system- or project-level performance against the forecasted results provided in the RTPs to demonstrate results to the Maricopa County voters who approved the passage of Prop 400 in 2004 and Prop 479 in 2024.

Ahead of these votes, MAG provided voters with information about various investment scenarios for the regional transportation system, including expected outcomes if the propositions were not approved and none of the proposed projects were built. As shown by these detailed alternatives analyses and forecasts, metrics such as the number of congested lanes and hours of commuter delay are projected to increase under all scenarios. Clearly identified system-wide objectives and targets are necessary if MAG seeks to demonstrate the overall effect of the transportation projects on the region, even if trend lines appear to show declining performance. For instance, before and after data for the Loop 303 project discussed previously showed that traffic conditions remained the same after the project was completed. Without a target establishing this as an explicit outcome, it can appear from an assessment of the data that the project had no effect. Furthermore, by requiring projects funded by Prop 479 to complete standardized documentation identifying project-specific performance measures, metrics, or targets, as well as how the project is intended to contribute to the goals, objectives, and targets of the broader system, MAG can better demonstrate to voters that the Prop 479 projects comprised the appropriate investment approach for the regional transportation system.

MAG has not required objectives or targets in its RTP development or project selection processes

MAG has not required that system-wide objectives or targets be included in its RTP development or that project-level objectives, targets, metrics, or performance measures be included as part of its project selection processes, for the following reasons:

- MAG's planning process for Prop 479 and the 2025 RSTIIP included various scenario analyses that provided some information regarding the system-wide baseline values ("Today," in Figure 11) for some of the identified measures and metrics, as well as forecasted values for performance in 2050 under a "no-build" scenario ("No Extension") as compared to proposed transportation plans encompassing different mixes of projects

[46] The 2025 Annual Report for the Implementation Status of Prop 400 identified actual and forecasted revenues as of June 30, 2025, Actual taxes collected from July 1, 2025, through December 31, 2025, are expected be reported in November 2026.

("New Capacity" and "System Optimization"). See Figure 11 for MAG's analysis of the forecasted values as compared to the baseline values associated with 8 of the 13 metrics included in the 2025 RSTIIP for Prop 479.

Figure 11: 2021 comparison of scenarios to inform Prop 479 planning[a]

SCENARIOS	Vehicle Miles Traveled	% of Congested Lane Miles for AM & PM Peaks	Total Vehicle Hours of Delay for AM & PM Peaks (average)	% of the Network with Failing LOS During PM Peak	Population within 1/4 mi of High-Capacity Transit Stops	Vehicle Hours of Delay on Designated/ Critical Freight Corridors in AM & PM Peaks	Annual Delay per Commuter	Number of Jobs Reachable within 30 minutes by TAZ Population
TODAY	139.9k Miles	34%	445k Hours	10%	210k	134k Hours	45 Hours	513k Jobs
NEW CAPACITY	209.4k Miles	+7%	818k Hours	+6%	325k	277k Hours	67 Hours	423k Jobs
SYSTEM OPTIMIZATION	209.4k Miles	+4%	763k Hours	+3%	351k	285k Hours	69 Hours	414k Jobs
NO EXTENSION	208.3k Miles	+12%	953k Hours	+9%	210k	322k Hours	76 Hours	387k Jobs

Source: MAG, RTP Momentum 2050: Scenario Planning Report, April 2021.

[a]TAZ stands for "Traffic Analysis Zone." TAZs represent geographic areas used in MAG's modeling systems.

According to MAG officials, it intends to use these forecasted values to report on performance over time, but MAG did not provide any documentation that indicated how often such reporting would take place, or how the information would be provided to the public. Recommended practices state that agencies should document system-wide and project-level monitoring and adjustment processes and base external and internal reporting and communication products on the information gathered during those processes to promote transparency and accountability regarding performance. However, in 2025, MAG updated the baseline and forecasted values for almost all reported performance metrics without acknowledging these changes or explaining why forecasted performance has changed.

In some cases, such as the economic impact forecasts, MAG changed the forecasted values significantly with no explanation provided in the document. Specifically, the 2021 version of the document stated that the extension of Prop 400 (Prop 479 had not yet been identified as the name of the ballot measure) was forecast to result in total sales of $80 billion and create 465,000 new jobs. In contrast, the 2025 version of the document stated that Prop 479 would result in total sales of $112.9 billion and create 31,600 new jobs. According to MAG officials, this change to the forecasted value is a result of a methodological change between the two reports. According to officials, the 2021 value was the result of the aggregate total of estimated new jobs over the 25-year period, whereas the 2025 value reflects a refined number representing the annual average of new jobs created. However, there is no explanation of this methodological change in the 2025 RSTIIP that would allow the public to understand why the forecasted value changed, and which target is an appropriate measure of MAG's performance.

- According to MAG officials, it is not possible to apply system-wide metrics to individual projects. Specifically, MAG stated that it cannot forecast project-level performance related to RTP goals given the multitude of variable and externalities that impact a project between project selection and construction. Furthermore, MAG stated that developing forecasts for individual arterial projects would be an inappropriate use of its regional travel demand model. However, MAG utilized a quantitative assessment during the Prop 479 project selection process based on a set of performance metrics aligned with the broader system-wide goals, indicating that it is possible for system-wide metrics to be applied to individual projects.[47] In addition, as shown by the project selection assessment, not all system-wide goals, performance measures, or metrics are appropriate for or required to be assessed for every project.

  As shown in Chapter 2, pages 9 to 28, MAG already captures some project-level data that could be used provide insight into the effect that the project had on congestion and mobility within the project-area, by serving as a baseline measurement. For example, for the I-10 (Maricopa): I-17 Split to Loop 202 (Santan) project, MAG captured speed data from before the project began and after it was completed. This data clearly shows that the project resulted in reduced congestion and improved speeds on both the north and southbound routes. Although MAG stated that they only reviewed the before and after data following the completion of the project, rather than forecasting performance, this provides an example of available performance data that an implementing partner could use to establish a baseline, objective, and target.

Recommendations to MAG

1. Develop and implement a process for establishing system-wide objectives and targets for each of the goals and performance measures included in the 2025 RSTIIP.
2. Develop and implement a system-wide performance monitoring process that ties directly to the goals, performance measures, and targets identified in the 2025 RSTIIP.

Develop and implement a process for implementing partners and member agencies which requires project documentation to explicitly identify:

3. Project-specific goal(s), objective(s), performance measure(s), metric(s), and target(s).
4. The system-wide goal(s) the project supports.
5. Reasonable project milestones or timelines to assess progress toward identified goals and targets.

[47] See Chapter 1 for a description of the project selection process.

Chapter 4: Light rail and streetcar boarding data

Valley Metro reported inconsistent light rail and streetcar boarding data, resulting in potential difficulties for management in making informed decisions regarding service level adjustments and future budgets, and a lack of public transparency regarding its performance

Inconsistencies exist in Valley Metro's light rail and streetcar boarding data reported in three public-facing reports

The U.S. Government Accountability Office's Standards for Internal Control states quality information is important for making informed management decisions and communicating with external parties.[48]

We reviewed four data sources to assess boarding data for fiscal years 2022-2025 and found the following inconsistencies:[49]

- In fiscal years 2022-2025, all but one of Valley Metro's Annual Ridership Reports and Transit Performance Ridership Reports contain inconsistent information about the number of boardings for light rail and streetcar when compared with the Boardings per Station database, which is the single source of truth for boarding data.
- The light rail data in the Boardings Per Station Report does not match the fiscal year 2025 light rail data from the Boardings per Station database maintained internally by Valley Metro.[50]

The boarding data by fiscal year and source can be found in Table 7 and Table 8.

Table 7: Light rail boarding data by source

Year	Boardings per Station Database	Boardings per Revenue Mile[a]	Boardings Per Station Report	Boardings per Revenue Mile	Annual Ridership Reports	Boardings per Revenue Mile	Transit Performance Report	Boardings per Revenue Mile
2022	**8,360,142**	2.89	8,360,142	2.89	8,335,678	2.88	8,335,678	2.88
2023	**9,379,032**	3.13	9,379,032	3.13	9,498,986	3.17	9,498,986	3.17
2024	**10,214,011**	3.33	10,214,011	3.33	10,162,295	3.32	10,162,295	3.32
2025	**9,849,569**	3.08	9,128,785	2.86	9,858,600	3.08	Publication pending	-

[48] *Standards for Internal Control in the Federal Government.* Washington, DC: U.S. Government Accountability Office, 2025. Principles 13 and 15.

[49] Valley Metro reports on the number of boardings per year in three different reports: the Annual Ridership Report, the Transit Performance Ridership Report and the Boardings Per Station Report data set. These three sources are published on Valley Metro's website and are available to the public. In addition to these publicly available data sources, Valley Metro also maintains an internal Boardings Per Station database that captures boarding information and acts as the single source of truth for boarding data. Valley Metro stated this database is used to develop and publish the Boardings Per Station.

[50] The 2023 light rail data in the Boardings per Station Report also does not match the Boardings per Station database. However, this is because the Boardings per Station Report did not account for streetcar information for the first several months after it became operational. This is not included as an issue in our analysis.

Table 8: Streetcar boarding data by source

Year	Boardings per Station Database	Boardings per Revenue Mile[a]	Boardings Per Station Report	Boardings per Revenue Mile	Annual Ridership Reports	Boardings per Revenue Mile	Transit Performance Report	Boardings per Revenue Mile
2022	**102,461**	7.28	Not included in website download	-	102,461	7.28	60,093	4.27
2023	**620,581**	5.2	358,892	3.01	622,208	5.21	622,208	5.21
2024	**793,627**	6.52	793,627	6.52	793,628	6.52	793,628	6.52
2025	**781,284**	6.46	781,284	6.46	780,284	6.45	Publication pending	-

Source: Sikich analysis of the Boardings Per Station Database, Boardings Per Station Report, Annual Ridership Report, and Transit Performance Report for fiscal years 2022 through 2025.

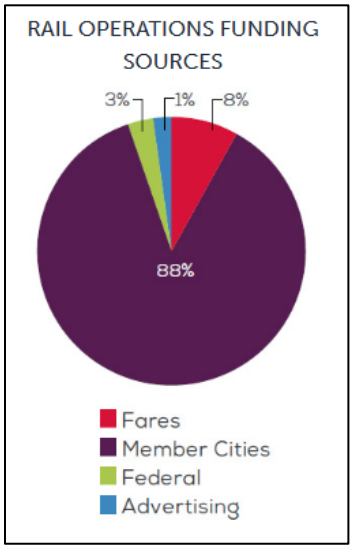
[a] All Boardings per Revenue Mile values were calculated by Sikich based on the relevant report number and annual revenue miles. The Revenue Miles were obtained from what Valley Metro reported to the National Transit Database in fiscal years 2022-2024. The reported figures for fiscal year 2025 are not available in the National Transit Database as of March 2026, so we used figures reported to our team by Valley Metro. However, we did not perform an independent validation of the total revenue miles provided by Valley Metro.

Valley Metro's inconsistently reported boarding data may impact management's ability to make informed decisions about service levels and estimate operating budgets, and could decrease public trust

Although our work did not identify an impact on service levels or budget development as a result of these issues, inconsistencies in reported boarding data could impact both Valley Metro and the general public. According to the Transit Standards and Performance Measurement guide, the boardings per revenue mile, which is calculated using annual boarding data, is an essential data point that describes the productivity of the transit system. This information can be used to determine whether additional services or increased frequency of existing services is required. Inconsistently reported boarding data creates a risk for management, in that it could limit its ability to make informed decisions regarding the level of service required to satisfy ridership demand.

Furthermore, because Valley Metro uses the fare revenue generated from boardings to help fund the cost of operating expenses, inconsistent boarding data can affect the development of operating budgets. According to Valley Metro's fiscal year 2025 Rail System Fact Sheet, as shown in Figure 12, fares supported approximately eight percent of the operating revenues for the entire rail system. The remaining funding was collected from federal sources, member agencies, and advertising. Though the portion of operating expenses funded by fares is only a small part of the overall funding, Valley Metro must have the ability to

Figure 12: Rail funding comes from four sources



Source: Valley Metro's fiscal year 2025 Rail System Fact Sheet

develop a reliable budget for future years to ensure its operating costs can be covered. Without consistent boarding data, Valley Metro may not be able to accurately project revenue from fares, which could lead to inaccurate budgeting and potential funding deficits. For example, according to the Valley Metro website, a single ride fare for the light rail system is two dollars. The 2025 Boardings per Station Report states that the total number of light rail riders for the year was 9,128,785, which would have generated a revenue of $18,257,570 for the year. However, the Boardings per Station database states that the total number of light rail riders was 9,849,569, which would have generated $19,699,138. The inconsistent data reported in the Boardings per Station Report results in a revenue discrepancy of $1,441,568. While Valley Metro management did not identify the data source they used to estimate revenue to inform future budgets, as demonstrated, the data inconsistencies identified above can potentially result in an estimated budget discrepancy of nearly $1.5 million.

Finally, inconsistencies in boarding data may result in a lack of public transparency regarding Valley Metro's performance. As discussed earlier, Valley Metro reports its boardings per revenue mile in its annual Transit Performance Report, and the data inconsistencies contained in the Transit Performance Report could lead to a decrease in public trust.

Boarding data inconsistencies are driven by a lack of communication among various Valley Metro staff responsible for reporting boarding data, the lack of a data reconciliation process, and manual data entry

Inconsistencies in boarding data are partially caused by a lack of communication among various assigned staff who report on boarding data and the lack of a data reconciliation process. Valley Metro staff reported that the responsibility for maintaining the Boardings per Station Report, drafting the Annual Ridership Report, and drafting the Transit Performance Ridership Report are assigned to different staff. However, Valley Metro lacks a formal reconciliation process whereby the different staff responsible for reporting can communicate with one another to ensure the data included in all four sources aligns prior to publication.

We also asked Valley Metro officials to explain why the light rail boarding data in the 2025 Boardings per Station Report was approximately 721,000 riders lower than what was reported in the Boardings per Station database. Valley Metro officials stated that the inconsistencies were caused by a manual entry error in the publicly available Boardings per Station Report. According to Valley Metro officials, reconciliation should occur before reports are published, but it is not consistently performed because the agency does not have formal procedures, which leads to inconsistent information being published for public consumption.

Recommendations to Valley Metro

6. Incorporate corrected boarding data into the fiscal years 2022 through 2025 Annual Ridership Reports, Transit Performance Ridership Reports, and Boardings per Station Reports, and re-issue them to the public.

Develop and implement procedures to ensure the consistency of reported performance data, including:

7. Defined roles and responsibilities for performance data management and reporting.
8. Defined timeframes for completing reconciliation and validation processes.
9. Training for staff on these processes.

Summary of Recommendations

Sikich is making 9 recommendations, 5 to MAG and 4 to Valley Metro.

Chapter 3: MAG has opportunities to better demonstrate whether the regional transportation system and individual projects funded by the half-cent sales tax have achieved their intended outcomes by further incorporating key elements of performance management			
Number	Recommendation	Responsible Agency	Page
1	Develop and implement a process for establishing system-wide objectives and targets for each of the goals and performance measures included in the 2025 RSTIIP.	MAG	36
2	Develop and implement a system-wide performance monitoring process that ties directly to the goals, performance measures, and targets identified in the 2025 RSTIIP.	MAG	36
Develop and implement a process for implementing partners and member agencies which requires project documentation to explicitly identify:			
3	Project-specific goal(s), objective(s), performance measure(s), metric(s), and target(s).	MAG	36
4	The system-wide goal(s) the project supports.	MAG	36
5	Reasonable project milestones or timelines to assess progress toward identified goals and targets.	MAG	36
Chapter 4: Valley Metro reported inconsistent light rail and streetcar boarding data, resulting in potential difficulties for management in making informed decisions regarding service level adjustments and future budgets, and a lack of public transparency regarding its performance.			
Number	Recommendation	Responsible Agency	Page
6	Incorporate corrected boarding data into the fiscal years 2022 through 2025 Annual Ridership Reports, Transit Performance Ridership Reports, and Boardings per Station Reports, and re-issue them to the public.	Valley Metro	39
Develop and implement procedures to ensure the accuracy of reported performance data, including:			
7	Defined roles and responsibilities for performance data management and reporting.	Valley Metro	39
8	Defined timeframes for completing reconciliation and validation processes.	Valley Metro	39
9	Training for staff on these processes.	Valley Metro	39

Appendix A: System-level goals, performance measures, and metrics established in MAG RTPs

MAG identified system-level goals, performance measures, and metrics in its 2003 RTP for Proposition 400

For Proposition 400, establishing system-wide goals and associated system-level performance measures and objectives served as the first steps of the 2003 RTP development process. The process also included needs assessments, project evaluations, scenario evaluations and refinement, followed by final project selection and phasing. The 2003 RTP goals, objectives and performance measures are provided in Table 9.

Table 9: System performance measures for MAG's 2003 RTP

Goal	Objectives	Performance Measures/Evaluation Criteria
1. System Preservation and Safety: Transportation infrastructure that is properly maintained and safe, preserving past investments for the future.	**A.** Provide for the continuing preservation and maintenance needs of transportation facilities and services in the region, eliminating maintenance backlogs.	**1)** Percent of maintenance and preservation needs funded.
	B. Provide a safe and secure environment for the traveling public, addressing roadway hazards, pedestrian and bicycle safety, and transit security.	**2)** Accident rate per million miles of passenger travel.
2. Access and Mobility: Transportation systems and services that provide accessibility, mobility and modal choices for residents, businesses and the economic development of the region.	**A.** Maintain an acceptable and reliable level of service on transportation and mobility systems serving the region, taking into account performance by mode and facility type.	**3)** Travel time between selected origins and destinations. **4)** Peak period delay by facility type and geographic location. **5)** Peak hour speed by facility type and geographic location. **6)** Number of major intersections at level or service "E" or worse. **7)** Miles of freeways with level of service "E" or worse during peak period.
	B. Provide residents of the region with access to jobs, shopping, educational, cultural, and recreational opportunities and provide employers with reasonable access to the workforce in the region.	**8)** Percentage of persons within 30 minutes travel time of employment by mode.
	C. Maintain a reasonable and reliable travel time for moving	**9)** Average daily truck delay.

Goal	Objectives	Performance Measures/Evaluation Criteria
	freight into, through and within the region, as well as provide high-quality access between intercity freight transportation corridors and freight terminal locations, including intermodal facilities for air, rail and truck cargo.	
	D. Provide the people of the region with transportation modal options necessary to carry out their essential daily activities and support equitable access to the region's opportunities.	**10)** Jobs and housing within one-quarter mile distance of transit service. **11)** Percentage of major arterial streets that have bike lanes. **12)** Percentage of regional connectors funded as part of the total Off-Street System Plan and the Regional Bicycle Plan.
	E. Address the needs of the elderly and other population groups that may have special transportation needs, such as non-drivers or those with disabilities.	**13)** Percentage of workforce that can reach their workplace by transit within one hour with no more than one transfer.
3. Sustaining the Environment: Transportation improvements that help sustain our environment and quality of life.	**A.** Identify and encourage implementation of mitigation measures that will reduce noise, visual and traffic impacts of transportation projects on existing neighborhoods.	**14)** Per Capita Vehicle Miles of Travel by facility type and mode. **15)** Total transit ridership.
	B. Encourage programs and land use planning that advance efficient trip-making patterns in the region.	**16)** Households within one-quarter mile of transit. **17)** Transit share of travel (by transit sub-mode).
	C. Make transportation decisions that are compatible with air quality conformity and water quality standards, the sustainable preservation of key regional ecosystems and desired lifestyles.	**18)** Households within five miles of park-and-ride lots or major transit centers. **19)** Amount of pollutant emissions by type- National Air Quality Standards.
4. Accountability and Planning: Transportation decisions that result in effective and efficient use of public resources	**A.** Make transportation investment decisions that use public resources effectively and efficiently, using performance-based planning.	**20)** Adopt performance measures that will result in a regional transportation system that is effective and efficient and meets the transportation goals and objectives of the region.

Goal	Objectives	Performance Measures/Evaluation Criteria
and strong public support.	**B.** Establish revenue sources and mechanisms that provide consistent funding for regional transportation and mobility needs.	**21)** Percent of state and federal transportation taxes collected in Maricopa County that are returned to the region.
	C. Develop a regionally balanced plan that provides geographic equity in the distribution of investments.	**22)** Geographic distribution of transportation investments.
	D. Recognize previously authorized corridors that are currently in the adopted MAG Long-Range Transportation Plan.	**23)** Inclusion of committed corridors.
	E. Achieve broad public support for needed investments in transportation infrastructure and resources for continuing operations of transportation and mobility services.	**24)** Voter approval for a regional transportation revenue source.

Source: MAG RTP, November 25, 2003.

MAG identified system-level goals, performance measures, and metrics in its Momentum 2050 RTP and RSTIIP (2025 RSTIIP) for Proposition 479

For Proposition 479, establishing system-wide goals and associated system-level performance measures and metrics served as the first steps of the 2025 RSTIIP development process. MAG developed six goals for 2025 RSTIIP:

- **Safety:** Provide for the safety and security of pedestrians, bicyclists, riders and drivers.
- **Mobility:** Ensure ease of movement for people and goods throughout the region, providing fair and appropriate access to essential services and destinations.
- **Prosperity:** Support economic competitiveness and growth through strategic transportation investments.
- **Responsiveness:** Expand travel choices that accommodate future growth and are flexible in adapting to changing needs and innovations.
- **Livability:** Invest in a transportation system that supports health and well-being and sustains the environment.
- **Preservation:** Maintain the region's transportation infrastructure to protect existing investments for the future.

The 2025 RSTIIP goals and performance metrics are provided in Table 10.

Table 10: System goals and performance metrics for MAG's 2025 RSTIIP

2025 RSTIIP Performance Metrics	Safety[a]	Mobility	Prosperity	Responsiveness	Livability	Preservation
Percent of Congested Lane Miles		✓				
Percent of the Network with Unsatisfactory Level of Services		✓				
Annual Delay per Commuter				✓	✓	
Average Commute Time		✓			✓	
Congestion on Freight Corridors			✓	✓		
Economic Impact			✓			
Level of Service		✓				
Number of Jobs Reachable			✓		✓	
Operations and Maintenance						✓
Points of Interest		✓			✓	
Proximity to High-Capacity Transit		✓			✓	
Vehicle Hours of Delay		✓		✓	✓	
Vehicle Miles Traveled					✓	
Total Crash Rate	✓					
Serious & Fatal Crash Rate	✓					
Current Population Density			✓			
Current Employment Density			✓			
Future Population Density			✓			
Future Employment Density			✓			
Planning Time Index[b]				✓		
Truck Planning Time Index				✓		
Pavement Condition						✓
Bridge Rating						✓
Travel Time Index		✓				
Volume / Capacity (Level of Service, LOS)		✓				

Source: Sikich analysis of the 2021 and 2025 version of MAG's 2025 RSTIIP.

[a] MAG does not model individual safety performance metrics, such as total crash rate.

[b] Planning Time Index is a measure for reliability which tells how much total time someone should plan for a trip to ensure on-time arrival at least 95% of the time. Planning Time Index is calculated by dividing the 95th percentile travel time by travel time in free flowing traffic. The higher the Planning Time Index value, the less reliable a road or segment.

Appendix B: Status of projects funded through Proposition 400, fiscal years 2021-2030

The scope of this performance audit included past projects funded through Proposition 400 from fiscal year 2021 through fiscal year 2030. The total population of these projects, including their status as of February 2026 can be found in Table 11.

Table 11: Projects funded through Proposition 400, fiscal years 2021-2030

MAG ID	Project Title	Life Cycle Program	Status
40400	Lindsay Road: Pecos Road to Germann Road	Arterial	Complete
8073	Southern Avenue: Greenfield Rd to Higley Rd	Arterial	Complete
10040	Val Vista Dr: Baseline Rd to US-60	Arterial	Complete
48141	Happy Valley Rd: Lake Pleasant Parkway to Loop 303	Arterial	Complete
16211	Val Vista Dr: Appleby Rd to Riggs Rd	Arterial	Complete
30817	Alma School Rd: Pecos Rd to Germann Rd	Arterial	Complete
13167	Mesa Dr: 8th Avenue to Main Street	Arterial	Complete
10937	SR 24 Arterial Improvements	Arterial	Complete
27097	Jomax Rd: SR-303L to Vistancia Blvd	Arterial	Complete
651	Southern Ave at Stapley: Intersection Improvements	Arterial	Complete
21671	Redfield Rd: Raintree Dr. to Hayden Rd	Arterial	Complete
313	Signal Butte Rd: Williams Field Rd to Germann Rd	Arterial	Complete
18301	Northern Parkway: Dysart and El Mirage Overpasses	Arterial	Complete
44915	Sossaman Rd at Baseline Rd: Intersection Improvements	Arterial	Complete
22240	Shea Blvd at 124th St: Intersection Improvements	Arterial	Complete
48659	Chandler Heights Rd: McQueen Rd to Gilbert Rd	Arterial	Complete
27512	Shea Blvd: Palisades Blvd to Technology Dr	Arterial	Complete
8305	Elliot Rd at Cooper Rd: Intersection Improvements	Arterial	Complete
49255	Stapley Dr at University Dr: Intersection Improvements	Arterial	Complete
20412	Ellsworth Rd and Williams Field Rd Bridge	Arterial	Complete
36968	Pima Rd: Pinnacle Peak to Happy Valley Rd	Arterial	Complete
29852	Raintree Drive: Scottsdale Rd to Hayden Rd	Arterial	Complete
21900	Hualapai Dr: 83rd St to Pima Rd	Arterial	Complete
28982	Hayden/Miller: Pinnacle Peak to Happy Valley	Arterial	Complete
18552	Gilbert Rd: Bridge over the Salt River	Arterial	Complete
3597	Dysart Rd: Northern Ave to Peoria Ave	Arterial	Complete
36605	McQueen Rd at Elliot Rd	Arterial	In design
36684	Warner Rd: Recker Rd to Power Rd	Arterial	In design
14332	McQueen Rd at Guadalupe Rd	Arterial	In design
24453	Power Rd: East Maricopa Floodway to Santan Fwy/Loop 202	Arterial	In design
8868	McKellips Rd: Loop 101 to SRP-MIC/Alma School Rd	Arterial	Construction
4620	Northern Parkway: 103rd to 91st Ave	Arterial	Right of Way acquisition
35215	Broadway Rd: Country Club Dr to Mesa Dr	Arterial	Planned

MAG ID	Project Title	Life Cycle Program	Status
44054	Broadway Rd: Mesa Dr to Stapley Dr	Arterial	Right of Way acquisition
48743	Dobson Rd at University Dr: Intersection Improvements	Arterial	Planned
17391	Elliot Rd: Power Rd to Eastern Maricopa Floodway	Arterial	Planned
3137	Elliot Road: Eastern Maricopa Floodway to Ellsworth Rd	Arterial	Planned
34875	Hawes Rd: Baseline Rd to Elliot Rd	Arterial	Planned
30976	McKellips Rd: East of Sossaman to Crismon Rd	Arterial	Planned
4940	Val Vista Dr: US-60 to Pueblo	Arterial	Right of Way acquisition
20065	Ray Road: SR24 to Ellsworth Rd	Arterial	Construction
44292	Ellsworth Rd: Germann to Ray Rd	Arterial	Construction
31669	Williams Field Rd: SR24 to Ellsworth	Arterial	Planned
12820	Sossaman Rd: Ray to Warner Rd	Arterial	Construction
37757	Ellsworth Rd: Posada Ave to Prairie Ave	Arterial	Savings
12612	Sossaman Rd: Velocity Way to Germann Rd	Arterial	Planned
19959	Mountain Rd: SR24 to Pecos Rd	Arterial	Planned
16301	El Mirage Rd: L303 to Jomax	Arterial	Design
24374	Happy Valley Rd: 35th Ave to 67th Ave	Arterial	Right Of Way acquisition
25253	Happy Valley Rd: Pima Rd to Alma School Rd	Arterial	Construction
22239	Pima Rd: Dynamite Blvd to Las Piedras	Arterial	In design
34361	Pima Rd: Las Piedras to Stagecoach Pass Rd	Arterial	Planned
12176	Pima Rd: Stagecoach Pass Rd to Cave Creek	Arterial	Planned
19791	Carefree Hwy: Cave Creek Rd to Scottsdale Rd	Arterial	In design
25440	Pima Rd: Happy Valley Rd to Jomax Rd	Arterial	In design
35912	Pima Rd: Jomax Rd to Dynamite Blvd	Arterial	Planned
4095	Pima Rd: Via Linda to Via De Ventura	Arterial	In design
7209	Raintree Dr: Hayden Rd to Loop 101	Arterial	Right of Way acquisition
18658	Scottsdale Rd: Pinnacle Peak Pkwy to Jomax Rd	Arterial	Planned
39752	Scottsdale Rd: Jomax Rd to Dixileta Dr	Arterial	Construction
30558	Scottsdale Rd: Dixileta Dr to Carefree Hwy	Arterial	Planned
24722	Shea Blvd Intersection Improvements	Arterial	Construction
85213	I-10 (Papago): SR 85 to Verrado Way	Freeway	Complete
40575	I-10 (Maricopa): I-17 Split to Loop 202 (Santan)	Freeway	Complete
30978	I-17 (Black Canyon): Peoria Avenue to Greenway Road	Freeway	Complete
28915	I-17 (Black Canyon): Anthem Way to Yavapai County Line	Freeway	Construction
18577	I-17 (Black Canyon): Central Avenue Bridge	Freeway	Complete
10296	Loop 101 (Agua Fria): I-10 (Maricopa) Interchange Improvements	Freeway	Construction
46658	Loop 101 (Agua Fria): 75th Avenue to I-17 (Black Canyon)	Freeway	Construction
23433	Loop 101 (Pima): I-17 to Pima Road/Princess Drive	Freeway	Complete
72670	Loop 101 (Pima): Princess Drive to Shea Boulevard	Freeway	Construction

MAG ID	Project Title	Life Cycle Program	Status
6204	Loop 101 (Price): Loop 202 (Red Mountain) to Loop 202 (Santan) Capital Pavement Improvements	Freeway	Complete
48510	Loop 202 (Santan): Lindsay Road TI	Freeway	Complete
7322	Loop 202 (Santan): Val Vista Drive to Loop 101 (Price)	Freeway	Construction
85620	SR 24: Ellsworth Road to Meridian Road, Phase I	Freeway	Complete
5658	Loop 303 (Estrella): Happy Valley Road to Lake Pleasant Parkway	Freeway	Complete
3630	Loop 303 (Estrella): 51st Avenue and 43rd Avenue	Freeway	Complete
45939	Loop 303 (Estrella): MC 85 to Van Buren Street	Freeway	Construction
11635	I-10 Deck Park Tunnel	Freeway	Complete
18733	SR 347 and Maricopa Road	Freeway	Complete
26000	Loop 101 at SR 51 Ramp Improvements	Freeway	Construction
3995	Loop 303/Sonoran Desert Drive Interchange	Freeway	Construction
47165	Loop 303: Grand Avenue TI Next Phase Interim Improvements	Freeway	Construction
5295	I-10: Verrado Way to Citrus Avenue Restripe	Freeway	Construction
60858	I-10 (Maricopa): Loop 202 (Santan) to Riggs Road	Freeway	Design
56320	I-10 (Maricopa): Koli Road	Freeway	Design
22227	I-10 (Maricopa): Knox Road	Freeway	Design
31299	SR 101 at Northern Avenue	Freeway	Planned
1709	SR 101 at Pima Road Extension	Freeway	Planned
39146	SR 85: Broadway Road and Baseline Road	Freeway	Planned
42572	US 60 (Grand Avenue): 35th Avenue/Indian School Road	Freeway	Design
5518	Rio Salado East/Dobson Streetcar Extension	Transit	Planning
49041	I-10 West Phoenix	Transit	Planning
30964	West Phoenix High Capacity Transit Alternatives Analysis (West Phoenix)	Transit	Complete
13425	Tempe Streetcar	Transit	Complete
36905	Northwest Extension Phase II	Transit	Complete
48054	South Central Extension/Downtown Hub	Transit	Complete
14037	Capitol Extension Project	Transit	Planned
	Gilbert Park-and-Ride [51]	Transit	Design

Source: Sikich compilation of project listings provided by MAG and Valley Metro for fiscal years 2021 through 2030.

[51] MAG and Valley Metro did not provide a MAG ID for this project.

Appendix C: Status of projects expected to be funded through Proposition 479, fiscal years 2026-2030

The scope of this performance audit included future projects expected to be funded through Proposition 479 from fiscal year 2026 through fiscal year 2030. The total population of these projects, including their status as of February 2026, can be found in Table 12.

Table 12: Projects expected to be funded through Proposition 479, fiscal years 2026-2030

MAG ID	Project Title	Lifecycle Program	Status
14722	Kyrene Road: North of Chandler Boulevard to Loop 202	Arterial	Planned
14944	McQueen Road: North of Warner Road to Pecos Road	Arterial	Planned
18774	Ocotillo Road: Greenfield Road to Higley Road[52]	Arterial	Construction
6367	59th Avenue: Camelback to Loop 101	Arterial	Planned
40730	Ellsworth Road: US 60 (Grand Avenue) to Baseline Road	Arterial	Planned
7645	Mesa Drive: Main Street to McKellips Road	Arterial	Planned
40720	Warner Road: Power Road to Sossaman Road	Arterial	Planned
23573	El Mirage Road: Loop 303 to Jomax Road	Arterial	Planned
36007	Thunderbird Road: 83rd Avenue to 67th Avenue	Arterial	Planned
49688	Dobbins Road: Loop 202 South Mountain to 27th Avenue	Arterial	Planned
910	Southern Avenue: 51st Avenue to 37th Avenue	Arterial	Planned
18759	Germann Road: Rittenhouse to 194th Way (Sossaman/UPRR)	Arterial	Planned
2428	Hawes Road: Rittenhouse to Chandler Heights	Arterial	Planned
38075	Dynamite Boulevard: 56th Street to Pima Road	Arterial	Planned
47208	Legacy Boulevard Bridge: 94th Street to 98th Street	Arterial	Planned
26639	Pinnacle Peak Road: Scottsdale Road to Pima Road	Arterial	Planned
31548	163rd Avenue: US 60 (Grand Avenue) to Jomax Road	Arterial	Planned
35472	Waddell Road: 175th Avenue to Cotton Lane	Arterial	Planned
15426	I-10 at Jackrabbit Trail	Freeway	Design
46032	I-10 at I-10/SR 202/SR 51 Mini Stack to SR 51 at Thomas Road	Freeway	Design
9060	I-10/I-17 Traffic Interchange West Connection	Freeway	Planned
40237	SR 101 at 59th Avenue	Freeway	Planned
47419	SR 101 at Pima Road	Freeway	Planned
22448	SR 101 at Frye Road (Northbound ramp)	Freeway	Planned
26171	SR 202 (Red Mountain): SR 51 to Priest Drive Pavement Rehab	Freeway	Planned
39473	SR 202 (Santan): SR 101 to I-10	Freeway	Planned

[52] As explained in Chapter 2, this project was included in the RSTIIP developed for Prop 479, however, construction for the project started prior to voter approval of 479. Under the policies and procedures developed for the Prop 479 Arterial Life Cycle Program projects that began construction prior to voter approval of Prop 479 are ineligible for reimbursement. According to MAG the project will be substituted by the Town of Gilbert; however, to date it has not identified a substitute project.

MAG ID	Project Title	Lifecycle Program	Status
37881	SR 51: I-10 to Shea Boulevard Pavement Rehab	Freeway	Design
6186	SR 24: SR 202 to Ironwood Drive (Third GPL)	Freeway	Design
79116	SR 30: 97th Avenue to SR 202 (South Mountain)	Freeway	Design/ Right of Way acquisition
94455	SR 30: Dysart Road to 97th Avenue	Freeway	Right of Way acquisition
25501	SR 303 at I-17 (51st Avenue to I-17)	Freeway	Construction
11749	SR 303 at 155th Avenue	Freeway	Planned
27723	SR 303: Lake Pleasant Parkway to I-17 (51st Avenue to Lake Pleasant Parkway)	Freeway	Design
33075	US 60: Ellsworth Road to Meridian Road	Freeway	Planned
45013	University Drive at Rural Road: Light Rail Transit Grade Separation	Transit	Planned
5248	Scottsdale Road/Rural Road BRT	Transit	Planned

Source: Sikich compilation of projects listings provided by MAG and Valley Metro for fiscal years 2021 through 2030.

Appendix D: Objectives, scope, and methodology

Sikich CPA LLC (Sikich) was engaged by the Arizona Auditor General to conduct a performance audit of the Maricopa Association of Governments' (MAG) Regional Transportation Plan (RTP) pursuant to Arizona Revised Statutes (A.R.S) § 28-6313, which requires an audit of the MAG RTP every fifth year. We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards, as issued by the Comptroller General of the United States (2018 Revision, Technical Update April 2021). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Objectives

This performance audit report addresses the following objectives:

- Whether MAG established goals and performance standards for RTP expenditures and projects for the past five fiscal years (2021-2025), as funded through Proposition 400 (Prop 400) and for RTP expenditures and projects for the next five fiscal years (2026-2030), expected to be funded by Proposition 479 (Prop 479);
- Whether MAG used those measures to assess the performance of the regional transportation system and projects, particularly in terms of relieving congestion and improving mobility; and
- The extent to which Valley Metro published consistent operational data for public consumption.

The objectives of this audit are based on statutory requirements identified under A.R.S. § 28-6313, which states:

A. *Beginning in 2010 and every fifth year thereafter, the auditor general shall conduct a performance audit, as defined in* A.R.S. § *41-1278, of the plan and projects scheduled for funding during the next five years.*

B. *With respect to light rail systems, the audit shall consider the criteria used by the federal transit administration pursuant to 49 United States Code § 5309(e)(1)(B) and the interrelationship among the criteria to provide federal funding for light rail systems. For light rail systems, the audit shall also consider:*

    1. *Service levels.*
    2. *Capital costs.*
    3. *Operation and maintenance costs.*
    4. *Transit ridership.*
    5. *Farebox revenues.*

C. *The audit shall:*

    1. *Examine the plan and projects scheduled for funding within each transportation mode based on the performance factors established in* A.R.S. § *28-505, subsection A, in the context of the transportation system.*
    2. *Review past expenditures of the plan and examine the performance of the system in relieving congestion and improving mobility.*

3. *Make recommendations regarding whether further implementation of a project or transportation system is warranted, warranted with modifications or not warranted.*

Scope

The scope for the performance audit of past RTP expenditures and projects and the light rail system's compliance with federal criteria developed by the Federal Transit Administration and performance measures established by Valley Metro was from fiscal years 2021 through 2025. The scope for the performance audit of future RTP and planned expenditures was from fiscal years 2026 through 2030.

Additionally, the period covered by our audit included reviewing projects funded by Prop 400 and projects funded by Prop 479. The half-cent sales tax collected under Prop 400 expired on December 31, 2025, and collection of the half-cent sales tax under Prop 479 began on January 1, 2026.

Methodology

To obtain an understanding of statutory requirements relevant to the audit objectives, we reviewed Arizona statutes to identify requirements applicable for period under review. We also reviewed Arizona statutes requirements and federal criteria for the light rail system.

- A.R.S. § 42-6105 allows voters in countywide elections to approve collection of the transportation excise tax. Maricopa voters elected to approve Prop 400 on November 2, 2004, which extended the collection of the transportation excise tax from January 1, 2006 (fiscal year 2006) through December 31, 2025 (fiscal year 2026). On November 5, 2024, voters approved Prop 479 to extend collection of the transportation excise tax from January 1, 2026 (fiscal year 2026), through December 31, 2045 (fiscal year 2046).

- A.R.S. § 42-6105 also outlines the allocation of the transportation excise tax. Funds allocated to freeways and major arterial streets are collectively known as the Regional Area Road Fund and the funds allocated to the Public Transportation Fund are for use on transit projects and light rail projects. Consistent with the allocation of the transportation excise tax, projects included in the RTP are assigned to one of three life cycle programs – the Arterial Life Cycle Program, Freeway Life Cycle Program, and Transit Life Cycle Program. We obtained an understanding of the roles and responsibilities of MAG and its implementing partners for each life cycle program.

- A.R.S. § 28-505 requires MAG to develop standard transportation system factors and identifies the variables that should be included in the standard transportation system factors. A.R.S. § 28-505 also requires the standard transportation system factors to be used for project selection.

We also identified and reviewed relevant recommended practices relevant to performance management in government agencies, including those issued by the U.S. States Government Accountability Office, the National State Auditors Association, the Government Finance Officers Association, the Pew-MacArthur Results First Initiative and the Urban Institute. In addition, we reviewed Transportation Performance Management Framework (Framework) and its associated

Implementation Guidebook, as well as the U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government*.[53]

We interviewed personnel from MAG, Arizona Department of Transportation (ADOT), and Valley Metro to obtain an understanding of the roles and responsibilities of MAG and its implementing partners (ADOT and Valley Metro). To obtain an understanding of the RTPs applicable for the periods covered by Prop 400 and Prop 479, we reviewed the 2003 RTP for Prop 400, Momentum 2050 and the Regional Strategic Transportation Infrastructure Investment Plan (RSTIIP) for the period covered by Prop 479. We also reviewed the relevant Transportation Improvement Programs, and MAG's process for incorporating project changes into the Transportation Improvement Programs and the RTPs.

To assess whether MAG established goals and performance standards for RTP expenditures and projects for past and future fiscal years, 2021-2030, we reviewed the 2003 RTP, Momentum 2050 and RSTIIP to identify any goals, performance measures, and performance metrics they developed for the implementation of Prop 400 and Prop 479. We then compared the identified system-wide goals, measures, and metrics to the performance factors identified in A.R.S. § 28-505. We also reviewed MAG's congestion management plan, MAG's system performance reports, and Valley Metro performance measures to determine whether the performance measures aligned with the performance measures identified in the 2003 RTP, Momentum 2050, and RSTIIP. In addition, we interviewed personnel from MAG and Valley Metro to obtain an understanding of the performance data collected.

To assess the performance measures of Valley Metro's rail system, we obtained performance data originating from the following sources from Valley Metro:

- Published Transit Schedules
- Boardings per Station Data
- Annual Strategic Plan – Quarterly Reports
- Safety Tracking Log
- Annual Ridership Report
- Transit Performance Report
- Internal Valley Metro Tracking

Project sample selection and testing

To determine whether the goals, performance measures, and performance metrics developed for these RTPs were used during the project selection process, we first reviewed MAG's project selection process as detailed in the RTPs, and additional documentation related to the quantitative scoring process used for the Prop 479 selection of arterial and freeway projects. We then obtained project listings for past projects funded between fiscal years 2021 and 2025, and projects scheduled for funding between fiscal years 2026 and 2030 to select a sample for further review. MAG provided the listings for arterial and freeway, while Valley Metro provided the transit project listings. All past projects were funded through Prop 400, while the future

[53] https://www.tpmtools.org/, and *Standards for Internal Control in the Federal Government.* Washington, DC: U.S. Government Accountability Office, 2025.

projects may receive funding from both Prop 400 and Prop 479.[54] The listings contained 80 arterial projects; 45 freeway projects; and 10 transit projects.

We selected a judgmental sample of 16 projects designed to provide insight on different modes of transportation, geographical locations, and project size. See Table 13 for the sampled projects.

Table 13: Sampled RTP projects, fiscal years 2021-2030

Program	Prop	Project Title	Status
Arterial	400	Signal Butte Rd: Williams Field Rd to Germann Rd	Completed
Arterial	400	Gilbert Rd: Bridge over the Salt River	Completed
Freeway	400	I-10 (Maricopa): I-17 Split to Loop 202 (Santan)	Completed
Freeway	400	Loop 303 (Estrella): 51st Avenue and 43rd Avenue	Completed
Transit	400	Tempe Streetcar (TSC)	Completed
Transit	400	South Central Extension/Downtown Hub (SCE/DH)	Completed
Arterial	400	Northern Parkway: 103rd to 91st Ave	Right of Way acquisition
Arterial	400	Elliot Road: Eastern Maricopa Floodway (EMF) to Ellsworth Rd	Planned
Arterial	479	Ocotillo Road: Greenfield Road to Higley Road	Construction
Arterial	479	Dynamite Boulevard: 56th Street to Pima Road	Planned
Freeway	479	SR 30: 97th Avenue to SR 202 (South Mountain)	Design/ Right of Way Acquisition
Freeway	400	US 60 (Grand Avenue): 35th Avenue/Indian School Road	Design
Transit	479	Scottsdale Road/Rural Road BRT	Planned
Transit	400	Capitol Extension Project	Planned
Transit	400	Northwest Extension Phase II (NEWII)	Completed
Transit	400	I-10 West Phoenix (10WEST)	Planning

Source: Sikich sample selection.

We reviewed documentation for the sampled projects to determine whether the sampled projects were incorporated through the project selection process described in the 2003 RTP and 2025 RSTIIP. We analyzed all project documentation provided to determine whether the project included performance measures, metric, or targets, which can be used to determine whether the projects achieved the goals and performance standards identified in the RTPs. We also reviewed available traffic data to assess whether the sampled projects contributed towards reducing congestion and mobility. In addition, for transit projects, we assessed compliance with federal criteria and examined the extent to which they met the performance measures established by Valley Metro. Finally, we also visited the project sites for completed projects and observed MAG's Management Committee and MAG's Streets Committee meetings held in September 2025.

[54] Phase IV of Prop 400 ends in fiscal year 2026 (June 30, 2026), six months after the Prop 400 half-cent sales tax collection ends. The half-cent sales tax collected until December 31, 2025, will be used to deliver projects promised as part of Prop 400, regardless of whether those projects extend beyond the collection period. Half-cent sales tax collected from January 1, 2026, onwards will be used to fund projects for Prop 479.

Appendix E: Auditor's Comments on MAG's Response

The Joint Legislative Audit Committee requires all agencies to respond to whether they agree with audit findings and plan to implement the recommendations. We appreciate MAG's response, including its agreement with our audit finding. However, MAG has included certain statements in its response that misrepresent our work, and that may mislead the reader. To provide clarity and perspective, we are commenting on MAG's response to our audit.

The Transportation Performance Management Framework and Guidebook (TPM)

In its response, MAG expresses several points of disagreement with our use of the TPM as a recommended practice related to project-level performance. Specifically, in its response, MAG states that it "respectfully disagrees with the representation of the Transportation Performance Management framework (TPM) as a viable tool for establishing uniform project-level targets and goals" and states that "establishing project specific metrics and targets for every project in the RTP is impractical, inauthentic, prohibitively expensive, and would not produce reliable or actionable information" (see MAG's response, pages 1 and 5).

We disagree with MAG's characterization of our application of the TPM and other recommended practices. The TPM does not recommend *uniform* project-level targets or goals. Instead, the TPM provides examples of a variety of target formats that can be used to establish targets based on each project's individual scale, complexity, and data availability. Additionally, the audit report fully acknowledges the extensive variability across transportation projects funded by the half-cent sales tax, and does not state or imply that every project should be subject to uniform project-level targets or goals (see pages 32 to 34). Further, our recommendation is for MAG to require implementing partners' and member agencies' project documentation to explicitly identify project-specific metrics, targets, and other performance management information. This recommendation allows each implementing partner and member agency to tailor the identified project-level targets and goals to the individual characteristics of each project and allows MAG the flexibility to determine how and when to measure project-level performance. Absent project-level performance management information, MAG lacks defined measures against which to assess whether a project is successful, beyond whether funds were expended as expected and construction timeframes were met.

Establishing targets

In its response, MAG asserts that the report mistakenly conflates the ability to measure project impact post-construction with the ability to produce credible and methodologically defensible targets (see MAG's response, page 1).

As the audit report does not specify the methodology that MAG is expected to use to produce targets related to project impact, and instead provides examples of data and processes that MAG already utilizes that could inform the development of project-level targets, we disagree with MAG's assertion that the report conflates post-construction measurement with producing credible targets. For instance, the audit report used data provided by MAG to assess the project performance for sampled Prop 400 projects that had been completed, with the intention of providing examples of the type of analysis that could be completed to assess project performance (see pages 9 to 28). These examples were also intended to highlight data sources that MAG already leverages as part of its data program and regional travel demand model, which could also be used as baselines to inform target setting.

Additionally, as discussed in the audit report, MAG already quantitatively assesses the potential impact of projects, pre-construction, during the needs assessment used to inform project selection for every proposed arterial and freeway project (see pages 7 to 8). This information could be used to inform project-level target setting because it rates each proposed project based on the potential impact it is expected to have on 5 of the 6 2025 RSTIIP goals.

Existing system-wide performance management efforts

In its response, MAG states that it already provides systemwide performance metrics and modeled outcomes for each RTP goal and that the audit report's conclusion that MAG lacks a system-wide performance monitoring process overlooks the substantial monitoring framework already in place. MAG further states that the key performance metrics presented in Chapter 8 of MOMENTUM 2050 (referred to as the 2025 RSTIIP in the report) were deliberately developed to support repeatable, system-level monitoring over time, using industry standard modeling and performance analysis techniques (see MAG's response, page 3).

The audit report does not overlook the monitoring framework MAG has in place, and acknowledges the efforts MAG has made as part of the 2025 RSTIIP to consider performance in its selection of projects and to provide information about anticipated system-wide outcomes (see pages 7 to 8 and pages 34 to 36). However, as noted in the audit report, MAG does not provide modeled outcomes for all identified performance metrics and RTP goals. Specifically, MAG did not provide modeled outcomes for the Safety or Preservation goals (see pages 31 to 32).

Furthermore, MAG has not identified key monitoring processes, including (1) when updates regarding the established metrics will be reported, (2) how they will be reported and presented, and (3) what actions will be taken if MAG's performance is no longer tracking toward the outcomes presented in the 2025 RSTIIP or developed in response to Recommendation 1. This type of explicit system-wide performance monitoring process is necessary to ensure that any changes to anticipated outcomes, such as those described in the audit report, are transparently communicated (see page 35).

Appendix F: MAG's Response

The subsequent pages were written by MAG to provide a response to each of the findings and to indicate its intention regarding implementation of each of the recommendations resulting from the performance audit conducted by Sikich.

MARICOPA ASSOCIATION of GOVERNMENTS

302 N. First Avenue, Suite 200 ◆ Phoenix, Arizona 85003
602-254-6300 ◆ mag@azmag.gov ◆ azmag.gov

June 12, 2026

Ms. Amy Sherwood
Principal, Sikich
333 John Carlyle Street, Suite 500
Alexandria, VA 22314

Dear Ms. Sherwood:

MAG has completed its review of the final draft report of the Performance Audit of the Maricopa Association of Governments Regional Transportation Plan that we received on June 5, 2026. MAG appreciates the auditors' work and agrees that performance management is an important element of regional planning; however, several of the recommendations, while constructively received, would be impractical in execution. Specifically, MAG respectfully disagrees with the representation of the Transportation Performance Management framework (TPM) as a viable tool for establishing uniform project-level targets and goals. Further, the report mistakenly conflates the ability to measure project impact post-construction with the ability to produce credible and methodologically defensible targets.

The portfolio of transportation projects managed by a metropolitan planning organization (MPO) covers a broad spectrum, from individual crosswalk improvements to multi-billion dollar freeway infrastructure investments. Utilizing scarce transportation resources to collect the voluminous amounts of data needed to authentically measure the individual impact of the many hundreds of projects MAG undertakes is both impractical and prohibitively expensive. Further, MAG is unaware of any other MPO in the nation that attempts to set project-specific performance targets for all its projects. Transportation system performance is influenced by regional growth, land use, economic cycles, and traveler behavior, and these factors that cannot be isolated to individual projects with scientific defensibility. MAG will continue conducting post-implementation project evaluations as appropriate, consistent with federal TPM guidance

MAG remains committed to continuous improvement, transparency, and strengthening how performance information is communicated to policymakers and the public. Arizona Revised Statutes 28-6313 directs the performance audit to evaluate the regional transportation plan and the transportation system as a whole, which aligns with MAG's statutory role as the region's MPO. While the statute does not reference project-level target setting, MAG's system-level performance approach is consistent with the statute's focus and with established national MPO practice.

However, MAG prides itself on being on the leading edge of national best practices and does see an opportunity to further expand its comprehensive and federally compliant performance management efforts. While traditionally we review performance at the system-level, thus being inclusive of the many projects completed around the region, MAG recognizes that large-scale, high-capacity infrastructure investments *may* have a measurable regional impact conducive to target setting. MAG will endeavor to set data-driven, measurable, timebound targets for upcoming large-scale, high-capacity projects to further reinforce the value these transportation investments bring to the region. As this is the first planning cycle under Proposition 479, systemwide trend evaluation will appropriately emerge over time as new data becomes available. Other projects will continue to be assessed programmatically in accordance with federal guidance and consistent with standard MPO practice nationwide.

MAG's data program and regional travel demand model are widely recognized as among the most sophisticated in the nation, and MAG will continue to leverage these nationally regarded tools to advance performance informed planning. MAG's performance practices are strongly aligned with the federal TPM framework, which was deliberately designed as a system-level management tool, not a project-level forecasting mechanism. MAG's commitment to responsible stewardship of taxpayer dollars also requires that performance activities remain meaningful, scalable, and cost-effective, rather than diverting resources toward methodologies that are not nationally recognized or technically defensible.

Our agency has a long history of implementing prior audit recommendations, and we appreciate the constructive partnership of the Auditor General and her office throughout this process. We remain committed to strengthening transparency, improving documentation clarity, and reinforcing long-range performance expectations in future plan cycles, particularly as Proposition 479 enters its early implementation years and MAG continues to build the data foundation needed for long-range performance evaluation.

MAG again wants to thank you and your team for the efforts and recommendations on how MAG, along with our implementation partners, can continue to deliver improvements to the regional transportation system. As requested, please find our formal response to your finding and individual recommendations herein.

Sincerely,

Audra Koester Thomas
Executive Director

Chapter 3: MAG has opportunities to better demonstrate whether the regional transportation system and individual projects funded by the half-cent sales tax have achieved their intended outcomes by further incorporating key elements of performance management

MAG's response: The finding is agreed to.

Recommendation 1: Develop and implement a process for establishing system-wide objectives and targets for each of the goals and performance measures included in the 2025 RSTIIP.

MAG's response: The audit recommendation will be implemented in a different manner.

Response explanation: Chapter 8 of the MOMENTUM 2050 plan (referred to by the auditors as the 2025 RSTIIP) already provides the systemwide performance metrics and modeled outcomes for each RTP goal. This includes the industry-standard "with-investment" and "without-investment" scenario comparisons, which MPOs nationwide use to evaluate and communicate long-range system performance expectations. Collectively, these modeled outcomes represent the RTP's systemwide performance expectations and reflect established federal and MPO best practice. MAG agrees that the linkage between goals, performance measures, and modeled outcomes can be made more explicit for readers. Accordingly, MAG will enhance the clarity of the planned-investment scenario presentation to more directly illustrate how the forecasted outcomes support the adopted goals and performance measures. As this is the first RTP/RSTIIP under Proposition 479, longitudinal outcome tracking is not yet possible. However, MAG will incorporate longitudinal tracking in future RTP updates as data becomes available. To further strengthen long-range transparency, MAG will reinforce systemwide performance expectations directly within the RTP, ensuring it continues to serve as the region's definitive long-range performance framework under Proposition 479.

Recommendation 2: Develop and implement a system-wide performance monitoring process that ties directly to the goals, performance measures, and targets identified in the 2025 RSTIIP.

MAG's response: The audit recommendation will be implemented in a different manner.

Response explanation: The conclusion that MAG lacks a systemwide performance monitoring process overlooks the substantial monitoring framework already in place. The key performance metrics presented in Chapter 8 of MOMENTUM 2050 were deliberately developed to support repeatable, system-level monitoring over time, using industry standard modeling and performance analysis techniques. These metrics were selected precisely because they are measurable, reproducible, and suitable for long range trend evaluation at the regional scale. MAG already publishes annual systemwide performance reporting through its System Performance Report, which includes federal target tracking, Congestion Management Process updates, and trend analysis of key RTP measures. Several RTP metrics are already monitored and publicly reported through this process. MAG agrees to make the alignment between these reported measures and the RTP goals more explicit in future publications. Because this is the first RTP/RSTIIP under Proposition 479, Proposition 479 specific trend monitoring is not yet possible. MAG will incorporate systemwide performance trends and outcomes into future RTP updates as real-world data becomes

available. This approach ensures that performance monitoring occurs at the correct scale—the regional transportation system—where multi-year trends, rather than single year fluctuations, provide meaningful insight into the effectiveness of long-range infrastructure investments.

Recommendation 3: Develop and implement a process for implementing partners and member agencies which requires project documentation to explicitly identify project-specific goal(s), objective(s), performance measure(s), metric(s), and target(s).

MAG's response: The audit recommendation will be implemented in a different manner.

Response explanation: MAG will work with implementing partners and member agencies to ensure future project submissions include clear and consistent information on project goals, the performance measures the project may influence, and the systemwide goals each project supports. MAG will also expand existing TIP submittal practices to incorporate the key performance metrics identified in the MOMENTUM 2050 RTP, creating a more uniform and transparent submittal process. However, we want to emphasize that MAG is unaware of any MPO that requires project-specific, quantitative performance targets for *all* of the diverse and multi-faceted projects within their purview. The methodology implied in the audit report misinterprets the purpose and design of the Transportation Performance Management (TPM) program. TPM was created to establish a baseline, system-level performance framework for state DOTs, not to serve as a project-level target setting tool. Applying it in that manner is inconsistent with national practice and with Congress' and FHWA's intent. Unlike TPM reporting, MAG already applies performance data directly and meaningfully in its RTP development and project selection processes. MAG will require consistent project documentation upon submission while reserving detailed, target-based performance assessments for large-scale, high-capacity projects where measurement is meaningful, feasible, technically defensible, and aligned with best practices. This ensures credible, authentic performance monitoring without imposing unrealistic or non-actionable requirements on implementing partners. It should also be noted that this recommendation extends well beyond major MPO practice across nationwide; project-level performance monitoring is not part of the FHWA TPM framework nor is it a federal expectation. MAG will therefore focus ongoing project performance assessments on major projects, applying monitoring timelines that reflect each project's scale, complexity, and data feasibility rather than imposing a one-size-fits-all requirement and across the entire RTP portfolio.

Recommendation 4: Develop and implement a process for implementing partners and member agencies which requires project documentation to explicitly identify the system-wide goal(s) the project supports.

MAG's response: The audit recommendation will be implemented.

Response explanation: MAG already identifies the federal performance measures supported by each project through its Transportation Improvement Program. MAG will expand this practice to include the key performance metrics identified in the MOMENTUM 2050 RTP, ensuring clearer and more consistent alignment between individual projects and the systemwide goals they support.

Recommendation 5: Develop and implement a process for implementing partners and member agencies which requires project documentation to explicitly identify reasonable project milestones or timelines to assess progress toward identified goals and targets.

MAG's response: The audit recommendation will be implemented in a different manner.

Response explanation: MAG agrees that large-scale projects and programs—where the scope, cost, data availability, and regional impact justify a detailed performance approach—should be assessed at regular intervals. MAG will therefore establish project-specific assessment timelines for major investments, using measurement strategies that are technically sound, feasible, and aligned with national best practice. However, establishing project-specific metrics and targets for every project in the RTP is impractical, inauthentic, prohibitively expensive, and would not produce reliable or actionable information. This recommendation also extends well beyond major MPO practice nationwide; moreover, project-level performance monitoring is not the standard practice referenced in FHWA's Transportation Performance Management framework. MAG will instead focus its ongoing project performance assessments on major projects and programs, applying monitoring timelines that reflect each project's individual scale, complexity, and data feasibility rather than imposing a one-size-fits-all timeline and measurement requirement across the entire RTP portfolio.

Appendix G: Valley Metro's Response

The subsequent pages were written by Valley Metro to provide a response to each of the findings and to indicate its intention regarding implementation of each of the recommendations resulting from the performance audit conducted by Sikich.

101 N. 1st Ave. Suite 1300
Phoenix, AZ 85003
valleymetro.org
(602) 262-7433

VALLEY METRO

June 12, 2026

Sikich CPA LLC
ATTN: Amy Sherwood, CPA, CISA
333 John Carlyle Street, Suite 500
Alexandria, VA 22314

Subject: MAG RTP Performance Audit Revised Final Report Draft

Dear Ms. Sherwood:

Valley Metro has completed its review of the revised final report draft of the performance audit of the Maricopa Association of Governments (MAG) Regional Transportation Plan (RTP) dated June 5, 2026.

Valley Metro's response to the finding is outlined below and on the subsequent pages for each of the four audit recommendations. Please note our responses are contingent upon Valley Metro Regional Public Transportation Authority's Board of Directors approval.

Chapter 4: Light rail and streetcar boarding data
Valley Metro reported inconsistent light rail and streetcar boarding data, resulting in potential difficulties for management in making informed decisions regarding service level adjustments and future budgets, and a lack of public transparency regarding its performance

Valley Metro's response: The finding is agreed to.

Response explanation: The finding relative to inconsistent boarding data is accepted; however, it has not impacted service levels or budget development. The ridership reporting process consists of a series of interconnected monthly reports. These reports are used internally and externally to communicate ridership trends and operational performance. The reporting structure functions as a pipeline, with monthly ridership reports serving as the primary data source. Subsequent reports rely on this dataset and incorporate the finalized ridership figures into additional reporting. Retroactive revisions to monthly ridership reports had not been transferred to downstream dependent reports, resulting in discrepancies. Additional procedures for reconciliation are being undertaken, and downstream reports will be replaced by a dashboard platform that is updated simultaneously to improve automation, consistency, and validation of reported information.

Recommendation 6: Incorporate corrected boarding data into the fiscal years 2022 through 2025 Annual Ridership Reports, Transit Performance Ridership Reports, and Boardings per Station Reports, and re-issue them to the public.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: The audit recommendation to update boarding data will be implemented. Valley Metro has identified the months with impacted data and will have revised materials on our website no later than June 30, 2026.

Recommendation 7: Develop and implement procedures to ensure the consistency of reported performance data, including defined roles and responsibilities for performance data management and reporting.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: To eliminate inconsistencies identified, all ridership reporting outputs will be consolidated under a single controlled reporting framework and, to improve reporting efficiency, review procedures will be developed and implemented no later than May 31, 2026.

Recommendations 8: Develop and implement procedures to ensure the consistency of reported performance data, including defined timeframes for completing reconciliation and validation processes.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: To ensure consistency and timely completion of ridership reporting, formalized reconciliation and validation review procedures will be developed and will be implemented no later than May 31, 2026.

Recommendation 9: Develop and implement procedures to ensure the consistency of reported performance data, including training for staff on these processes.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: To support the implementation of updated ridership reporting procedures, staff training will be conducted, including incorporating standardized work flows, no later than May 31, 2026.

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