



ALAMEDA COUNTY TRANSPORTATION COMMISSION

Measure B, Measure BB, and Vehicle Registration Fee
Direct Local Distributions
Program Compliance Workshop
Reporting Fiscal Year 2023-24



A presentation to the Direct Local Distribution Recipients
Alameda CTC Staff
September 17, 2024

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Today's Agenda

1. Welcome and Introductions
2. Overview of Measure B/Measure BB/Vehicle Registration Fee
3. Audited Financial Statements Requirements
4. Compliance Reporting Requirements
5. Walk-through Compliance Reporting Forms
6. Questions and Answers



DLD Program Compliance Workshop

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A Brief History

2000 Measure B (MB)

- In 2000, Measure B reauthorized with 81.5% voter approval rate
- Sunset on March 30, 2022



2010 Vehicle Registration Fee (VRF)

- In 2010, voters approved the Vehicle Registration Fee
- Authorized collection of an annual \$10 per vehicle registration fee starting in May, 2011

2014 Measure BB (MBB)

- In 2014, voters approved Measure BB to augment and extend the existing sales tax measure
- Collections started in April 2015
- Full penny of revenue collections from April 1, 2022 to 2045



DLD Program Overview

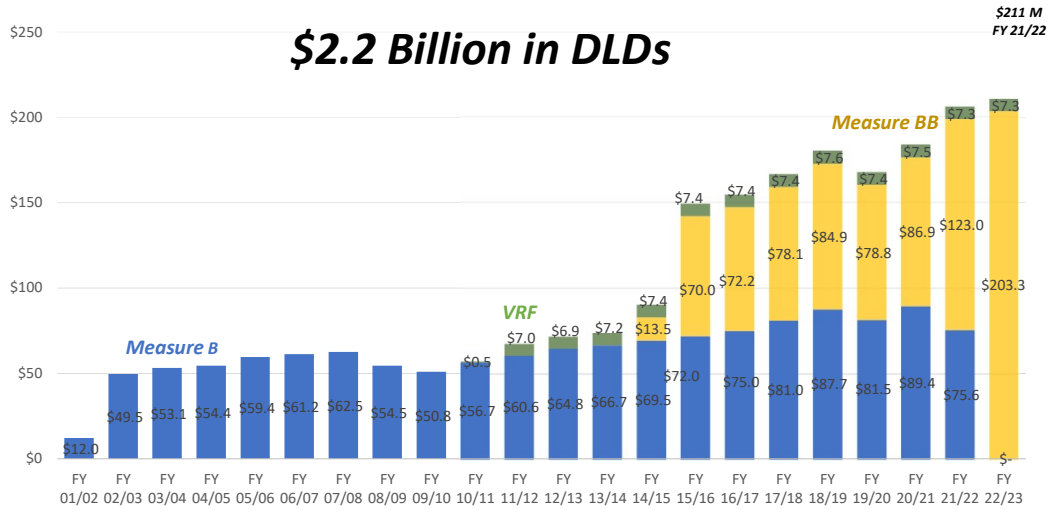
\$400M Generated Through Voter-Approved Measures



- **Over 50% of net revenues** generated from the Measure B, Measure BB and Vehicle Registration Fee (VRF) Programs are returned to source as “**Direct Local Distributions**” (DLDs)
- Twenty recipients (cities, transit agencies and the County)
- DLD Programs
 - Bicycle/Pedestrian
 - Local Streets and Roads (local transportation)
 - Transit
 - Special Transportation for Seniors and People with Disabilities (Paratransit)



Measure B/BB/VRF DLD Historical Revenue



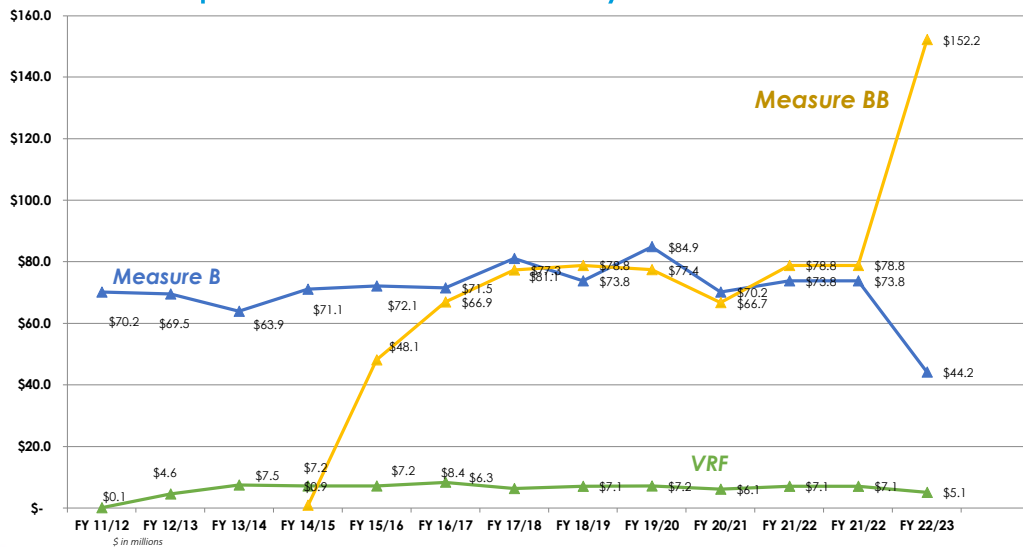
DLD Program Compliance Workshop

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DLD Expenditure History

**\$201.5M Total
FY 22-23 Expenditures**



DLD Program Compliance Workshop

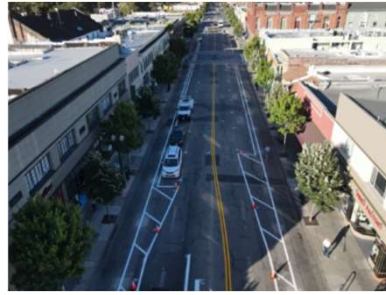
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FY22/23 DLD Performance & Accomplishments

MEASURE B/BB FUNDED IMPROVEMENTS \$196.4 million in MB & MBB expenditures

Total Transit Trips	47.8 million trips
Total ADA mandated trips	462,802 trips
Total Meal Delivery (transportation only)	162,410 meals
Total Street Rehabilitation	113 lane miles
Total Bike Lane and Sidewalks	15 lane miles
Total Bike/Ped Masterplans	5 updates underway



City of Alameda – Park and Webster St. Street Repurposing Project

VRF FUNDED IMPROVEMENTS \$5.1 million in VRF expenditures

Total Street Rehabilitation	122 lane miles
Total Signal Improvements	109 signals improved (ITS, signal maintenance)



City of San Leandro – Pavement Rehabilitation Program (Brown Ct.)

NOTES
¹Quantity completed are as reported by the jurisdictions, and represent a rounded value.
²Not all improvement types or activities are shown.



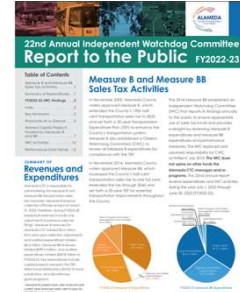
DLD Fund Balance as of June 30, 2023

Jurisdiction:	Total MB/BB/VRF Balance
AC Transit	\$15,684,973
BART	\$0
LAVTA	\$0
WETA	\$6,617,243
ACE	\$7,199,059
Alameda County	\$9,445,946
City of Alameda	\$9,332,216
City of Albany	\$4,754,483
City of Berkeley	\$18,153,746
City of Dublin	\$2,488,160
City of Emeryville	\$2,229,494
City of Fremont	\$13,994,421
City of Hayward	\$20,313,307
City of Livermore	\$10,379,059
City of Newark	\$5,080,181
City of Oakland	\$54,311,034
City of Piedmont	\$795,244
City of Pleasanton	\$5,908,913
City of San Leandro	\$6,927,176
City of Union City	\$7,763,098
Total	\$201,377,753



Program Compliance Purpose

1. Audit of DLD receipts and expenses
2. Adherence to Master Agreement and TEP Requirements
3. Monitor DLD eligible use and performance
4. Compliance with Timely Use of Funds Policy

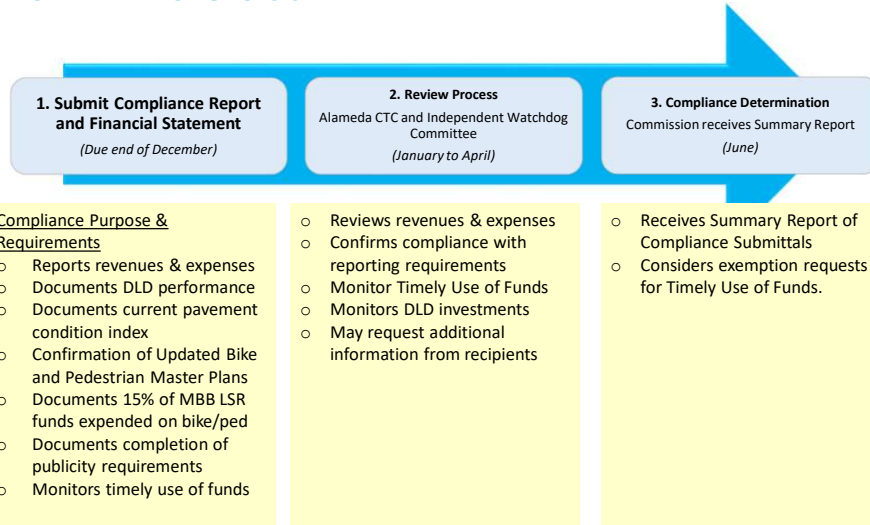


How Do We Monitor DLD Compliance?

- DLD Recipients must submit
 1. Audited Financial Statements (separate for each fund source)
 2. Program Compliance ReportsThe reporting period is Fiscal Year 2023-24.
- Alameda CTC and the Independent Watchdog Committee (IWC) reviews submitted materials to determine annual program compliance
- Reports published publically on the Alameda CTC's website



Compliance Requirements and Review Process



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Schedule

Dates	Action
September	Forms available
September 17 th	Compliance Workshop
December 27th	Audited Financial Statements Due
December 27th	Compliance Reporting Forms Due
January – April 2025	Staff and IWC reviews Audited Financial Statements and Compliance Reports and may request additional information
June 2025	Commission receives Summary Program Compliance Report and considers any Request for Exemptions



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3. Audited Financial Statement Requirements



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Audited Financial Statements Requirements

1. Separate Audited Financial Statements for MB, MBB, and VRF

- > Do not include funds received for specific capital projects, discretionary grants, or fare revenues
- > **Measure B ONLY** - Jurisdictions with an ending fund balance as of June 30, 2023 for **Measure B** are required to submit an audited financial statement for June 30, 2024

- | | |
|-----------------------|-------------------------|
| 1. ACE-SJRRRC | 8. City of Hayward |
| 2. City of Alameda | 9. City of Livermore |
| 3. City of Albany | 10. City of Newark |
| 4. City of Berkeley | 11. City of Pleasanton |
| 5. City of Dublin | 12. City of San Leandro |
| 6. City of Emeryville | 13. City of Union City |
| 7. City of Fremont | 14. WETA |



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Audited Financial Statements Requirements

2. Required Explanations for

- Restatement of fund balances
- Lack of interest earnings

3. Transfer of Funds

- Transfers of Funds out of the Measure B/BB/VRF funds are not allowed. All expenditures must appear on the Measure B/BB/VRF Statement of Revenues, Expenditures, and Change in Fund Balances.

4. Independent Audit Opinion that demonstrates

- Financial Statements are presented fairly, in all material respects, the financial position of MB/MBB/VRF as of June 30, 2024
- Compliance with Measure B/BB/VRF requirements.



Audited Financial Statements Sample Format

DLD Receivables for FY23-24:
DLD Payments for May 2024 and June 2024

BALANCE SHEET					
As of June 30, 2024					
Alameda County Transportation Commission					
Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
ASSETS					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Direct Local Distribution Program Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Assets: Specify	-	-	-	-	-
Total Assets	\$ -	\$ -	\$ -	\$ -	\$ -
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Restricted for Measure B Programs and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities & Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -

Sample format included in the Program Compliance Submittal Guidance Document



Audited Financial Statements Sample Format

Report each revenue type separately.

Clearly state the type of revenue.

Avoid descriptions such as "Other Revenues" as this will result in a comment.

CITY OF ACME STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE For the Fiscal Year Ended June 30, 20XX					
Alameda County Transportation Commission Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
REVENUES					
Measure B Direct Local Distribution Program Revenue					
Direct Local Distribution Funds Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Interest (required)	-	-	-	-	-
GASB31 Adjustments	-	-	-	-	-
Total Program Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES*					
Measure B Direct Local Distribution Expenses					
General Government	-	-	-	-	-
Planning and Engineering	-	-	-	-	-
Construction	-	-	-	-	-
Transportation and Operations	-	-	-	-	-
Total Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES OVER (UNDER) EXPENDITURES/ NET CHANGE IN FUND BALANCE					
	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Sample format included in the Program Compliance Submittal Guidance Document



Audited Financial Statements Sample Format

Independent Audit Opinion that demonstrates:

1. Financial Statements are presented fairly

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Measure BB Funds of the City, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

2. Compliance with Measure B/BB/VRF requirements

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Measure BB Funds for the year ended June 30, 2023.



Sample format included in the Program Compliance Submittal Guidance Document

Table 1A & Table 1B of Compliance Report

MEASURE B AND MEASURE BB Annual Program Compliance Report

TABLE 1: SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

DIRECTIONS: Complete the sections below based on the Measure B and BB Audited Financial Statements, for the applicable DLD programs for your agency. Values must match financial statements and total reported expenditures on Table 2.

A. 2000 MEASURE B Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Revenue		\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Amounts on Compliance Report must match Audited Financial Statements, as this will result in a comment

DLD Recipient verifies amounts above agrees to DLD Recipient's audited financial statements; and DLD Recipient verifies end of the year Fund Balance reflects what is stated on the audited financial statements.

Notes



Audited Financial Statements

- **Non-compliance** with requirements will require restated/revised Audited Financial Statements
- Contact Alameda CTC's Finance Department with any questions related to the Audited Financial Statements

Yoana Navarro
Assistant Director of Finance
ynavarro@alamedactc.org
(510) 208-7431

Christine Lacsamana
Senior Accountant
clacsamana@alamedactc.org
(510)208-7447



4. Program Compliance Reporting



Program Compliance Requirements

1. Financial Reports on revenues, expenses, changes in fund balance
2. Documents DLD use and performance
 - DLD expenditure eligibilities
 - Pavement Condition Index (PCI)
 - Updated Bike and Pedestrian Master Plans
 - Documents 15% of MBB LSR funds expended on bike/ped
 - General reporting on DLD performance, geolocation of investments, planned DLD usage.
3. Timely Use of Funds
4. Documents completion of publicity requirements
 - Article, website, and signage.



DLD Performance Measures

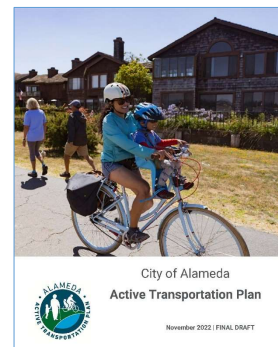
DLD Program	Performance Measure	Performance Metric and Standard
Bicycle/Pedestrian	Current Master Plans	Plan(s) no more than 5 years old, based on adoption date.
	Capital Project and Program Investment	Investment into capital projects and programs is greater than funding program administration
Local Streets and Roads	Capital Project and Program Investment	Investment into capital projects and programs is greater than funding program administration
	Pavement State of Repair	Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.
	Maintain 15% of Measure BB LSR investments on Bicycle/Pedestrian Improvements	Maintain a 15% minimum Measure BB LSR investment to support bicycling and walking.
Mass Transit	On-time Performance	Agencies are expected to maintain or increase on-time performance annually based on operator's adopted on-time performance target
	Cost Effectiveness <ul style="list-style-type: none"> Operating Cost per Passenger 	Maintain operating cost per passenger or per revenue vehicle hour/mile
Paratransit	Cost Effectiveness <ul style="list-style-type: none"> Operating Cost per Passenger 	Maintain cost per trip or per passengers Service types such as ADA mandated paratransit, door-to-door service, taxi programs, accessible van service, shuttle service, group trips



Bicycle/Pedestrian Program Performance Measures

Current Master Plan: Plan(s) no more than five years old, based on adoption date. Jurisdiction must indicate plans to update outdated plans.

Bicycle and/or Pedestrian Master Plan Status (Adoption Year)				
Agency/Jurisdiction:	Bicycle Plan	Pedestrian Plan	Bicycle / Pedestrian	Anticipated Status
Plan Update Underway				
City of Berkeley	2017	2021	2021	Approval by 2024
City of Fremont	2018	2016	N/A	Approval by 2024
City of Livermore	N/A	N/A	2018	Approval by 2024
City of Oakland	2019	2017	N/A	Approval by 2024
City of Newark	N/A	N/A	2017	Approval by 2024
No Update Required: Plan current in the last five years				
ACPWA	N/A	N/A	2019	No Update Required.
City of Alameda	N/A	N/A	2022	No Update Required.
City of Albany	N/A	N/A	2019	No Update Required.
City of Dublin	N/A	N/A	2023	No Update Required.
City of Emeryville	2023	2023	2023	No Update Required.
City of Hayward	N/A	N/A	2020	No Update Required.
City of Piedmont	N/A	N/A	2021	No Update Required.
City of Pleasanton	N/A	N/A	2018	No Update Required.
City of San Leandro	N/A	N/A	2018	No Update Required.
City of Union City	N/A	N/A	2021	No Update Required.



Local Street and Roads Program Performance Measure

Pavement Condition Index: Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.

	FY 22/23
Alameda County	72
City of Alameda	67
City of Albany	57
City of Berkeley	56
City of Dublin	80
City of Emeryville	76
City of Fremont	72
City of Hayward	69
City of Livermore	78
City of Newark	72
City of Oakland	54
City of Piedmont	63
City of Pleasanton	78
City of San Leandro	55
City of Union City	73



Source: MTC 2022 Pavement Condition of Bay Area Jurisdictions <https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index>
PCI scores are based on a three-year rolling average.

DLD Program Compliance Workshop

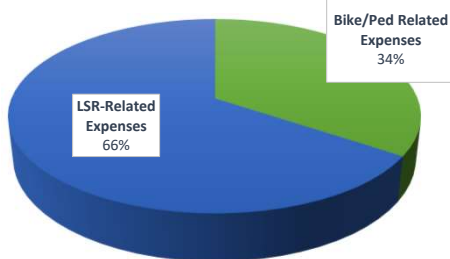
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Local Street and Road Program Performance Measure

15% Measure BB LSR Requirement: Requires 15% of Measure BB Local Streets and Roads (LSR) DLD funds to be spent on improvements benefiting bicyclists and pedestrians.

Measure BB LSR Expenditures on Bike/Pedestrian Improvements



Jurisdiction:	Total LSR Expenditures to Date	Total LSR Expenditures on Bike/Ped to Date	Percentage of LSR Expenditures on Bike/Ped over 15% minimum	LSR achieved?
ACPWA	\$19,844,128	\$14,709,349	74%	Yes
City of Alameda	\$13,616,764	\$10,380,302	76%	Yes
City of Albany	\$2,042,864	\$649,915	32%	Yes
City of Berkeley	\$21,125,136	\$4,530,587	21%	Yes
City of Dublin	\$3,976,057	\$1,535,085	39%	Yes
City of Emeryville	\$1,895,727	\$520,180	27%	Yes
City of Fremont	\$16,956,518	\$9,209,465	54%	Yes
City of Hayward	\$15,459,299	\$2,924,466	19%	Yes
City of Livermore	\$4,388,817	\$1,845,491	42%	Yes
City of Newark	\$2,650,873	\$878,356	33%	Yes
City of Oakland	\$74,221,487	\$16,290,495	22%	Yes
City of Piedmont	\$3,702,723	\$827,860	22%	Yes
City of Pleasanton	\$5,470,078	\$1,099,731	20%	Yes
City of San Leandro	\$11,536,659	\$2,460,735	21%	Yes
City of Union City	\$2,580,214	\$670,141	26%	Yes
Total	\$199,467,344	\$68,532,156	34%	Yes



DLD Program Compliance Workshop

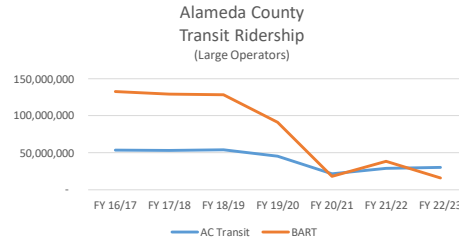
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Transit Program Performance Measures

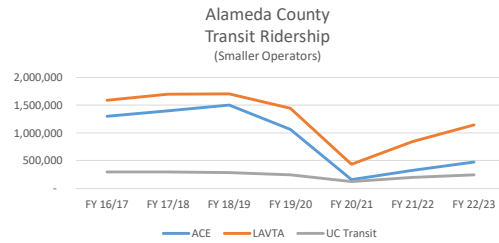
On-time Performance: Maintain performance annually based on operator's adopted on-time performance target

Jurisdiction:	On-Time Goal	FY 20/21	FY 21/22	FY 22/23	Under/Over Goal for FY 22/23
AC Transit	72%	76%	74%	74%	2%
ACE	90%	91%	89%	87%	-3%
BART	94%	95%	86%	85%	-9%
LAVTA	85%	92%	91%	88%	3%
Union City Transit	90%	95%	92%	94%	4%
WETA	95%	95%	98%	97%	2%



Cost Effectiveness: Maintain operating cost per passenger

Jurisdiction:	FY 20/21		FY 21/22		FY 22/23	
	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost
AC Transit	\$2.96	\$29.45	\$2.37	\$19.70	\$2.55	\$18.40
ACE	\$84.50	\$783.08	\$31.77	\$420.97	\$3.28	\$91.07
BART	\$0.14	\$129.02	\$0.09	\$71.04	\$0.12	\$57.10
LAVTA	\$4.54	\$30.71	\$2.47	\$17.36	\$1.66	\$15.03
Union City Transit	\$8.00	\$38.52	\$5.22	\$27.12	\$3.91	\$26.38



Notes:
 1. Costs per trip includes the total Measure 8/BB and other source costs (if provided) divided by number of passenger trips reported by the operator.
 2. Cost per trip varies from agency to agency based on local needs, services provided, program administration, and DLD implementation.
 3. WETA reported no expenditures on service operators.

DLD Program Compliance Workshop

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Paratransit Program Performance Measures

Cost Effectiveness of Services: Maintain cost per trip or per passengers
 Service types such as ADA mandated paratransit, city-based door-to-door service, taxi programs, accessible van service, shuttle service, group trips

ADA Mandated Services

Agency	FY 20/21			FY 21/22			FY 22/23		
	No. of one-way Trips	MB/BB Cost	Total Cost	No. of one-way Trips	MB/BB Cost	Total Cost	No. of one-way Trips	MB/BB Cost	Total Cost
East Bay Paratransit	199,824	\$89.78	\$136.21	316,791	\$62.63	\$114.39	316,791	\$57.41	\$105.40
LAVTA	14,960	\$40.04	\$75.20	22,454	\$32.95	\$67.68	26,892	\$35.35	\$68.17
Union City	7,462	\$82.89	\$82.89	12,892	\$49.28	\$87.79	16,624	\$31.60	\$91.49

AC Transit and BART ADA Mandated services are through the East Bay Paratransit Consortium



City-Based Door to Door Program

Agency	FY 20/21			FY 21/22			FY 22/23		
	No. of one-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	No. of one-way Trip	MB/BB Cost Per Trip	Total Cost Per Trip	No. of one-way Trip	MB/BB Cost Per Trip	Total Cost Per Trip
Emeryville	1,211	\$24.95	\$66.24	2,500	\$24.13	\$45.30	3,600	\$16.89	\$30.77
Fremont	8,254	\$36.28	\$36.28	10,257	\$34.97	\$34.97	8,010	\$44.33	\$44.33
Newark	2,731	\$39.30	\$39.30	4,158	\$33.22	\$33.22	3,027	\$39.18	\$39.18
Oakland	14,090	\$51.00	\$51.00	13,243	\$53.51	\$56.23	21,552	\$29.48	\$31.24
Pleasanton	1,810	\$96.83	\$96.83	3,463	\$93.08	\$93.08	5,376	\$56.51	\$56.51
San Leandro	6,699	\$17.97	\$17.97	7,235	\$63.74	\$63.74			



DLD Program Compliance Workshop

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DLD Fund Balance and Utilization

- Fund Balance represents accounting balance as of June 30, 2023.
- All recipients are in-compliance with Timely Use of Funds Policies (max. allowable balance is 4 times the annual revenue)
- Recipients actively expending balances with encumbrances towards ongoing projects and programs.
- Fund balances are also strategically planned and committed as a leveraging source for competitive opportunities.

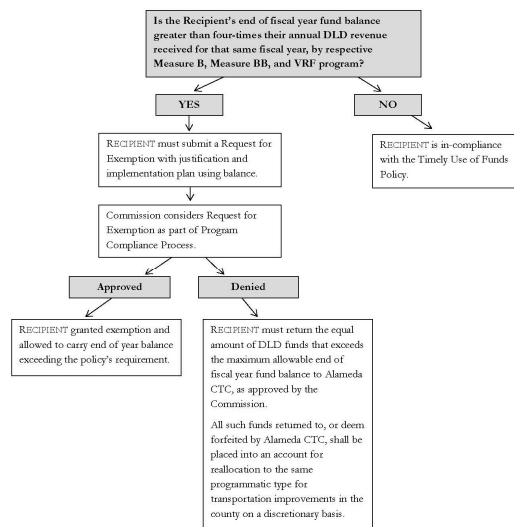
Jurisdiction:	Total MB/MBB/VRF Balance	Total Encumbrance	Total Remaining (Bal. - Encumbered)
AC Transit	\$15,684,973	\$15,684,973	\$0
BART	\$0	\$0	\$0
LAVTA	\$0	\$0	\$0
WETA	\$6,617,243	\$6,617,243	\$0
ACE	\$7,199,059	\$879,043	\$6,320,016
Alameda County	\$9,445,946	\$2,122,233	\$7,323,713
City of Alameda	\$9,332,216	\$3,713,151	\$5,619,065
City of Albany	\$4,754,483	\$1,865,253	\$2,889,230
City of Berkeley	\$18,153,746	\$6,306,441	\$11,847,305
City of Dublin	\$2,488,160	\$2,488,160	\$0
City of Emeryville	\$2,229,494	\$465,303	\$1,764,191
City of Fremont	\$13,994,421	\$4,208,507	\$9,785,914
City of Hayward	\$20,313,307	\$7,861,129	\$12,452,178
City of Livermore	\$10,379,059	\$8,001,911	\$2,377,148
City of Newark	\$5,080,181	\$409,442	\$4,670,739
City of Oakland	\$54,311,034	\$7,927,448	\$46,383,586
City of Piedmont	\$795,244	\$795,244	\$0
City of Pleasanton	\$5,908,913	\$4,394,424	\$1,514,489
City of San Leandro	\$6,927,176	\$4,632,110	\$2,295,066
City of Union City	\$7,763,098	\$0	\$7,763,098
Total	\$201,377,753	\$78,372,015	\$123,005,738



Timely Use of Funds Policies

Policy: RECIPIENT shall expend DLD funds expeditiously pursuant to the following requirements:

- RECIPIENT may not hold an end of fiscal year fund balance of greater than **four-times** their annual DLD revenue received for that same fiscal year, by respective Measure B, Measure BB, and VRF Program. The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.
- Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2026.
- RECIPIENT must document the use of end of year program fund balances



Measure B Balance Monitoring

Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2026.

Agency/Jurisdiction:	22-23 Ending MB Balance
AC Transit	\$0
BART	\$0
LAVTA	\$0
WETA	\$2,332,145
ACE	\$2,422,582
ACPWA	\$0
City of Alameda	\$1,597,994
City of Albany	\$872,708
City of Berkeley	\$5,208,906
City of Dublin	\$167,163
City of Emeryville	\$328,637
City of Fremont	\$2,103,749
City of Hayward	\$2,510,455
City of Livermore	\$1,889,951
City of Newark	\$1,492,708
City of Oakland	\$0
City of Piedmont	\$0
City of Pleasanton	\$485,075
City of San Leandro	\$744,777
City of Union City	\$561,434



Measure BB Balance Monitoring

RECIPIENT may not hold an end of fiscal year fund balance of greater than four-times their annual DLD revenue received for that same fiscal year.

The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.

Agency/ Jurisdiction:	FY 22/23 MBB Revenue	FY 22/23 Ending MBB Balance	Max Balance (4x Revenue)	Max Balance % Used
AC Transit	\$88,455,573	\$15,684,973	\$353,822,292	4%
BART	\$7,592,753	\$0	\$30,371,011	0%
LAVTA	\$2,848,783	\$0	\$11,395,133	0%
WETA	\$1,898,188	\$4,285,098	\$7,592,752	56%
ACE	\$3,796,377	\$4,776,477	\$15,185,508	31%
ACPWA	\$7,425,809	\$7,943,442	\$29,703,234	27%
City of Alameda	\$5,555,317	\$7,431,441	\$22,221,268	33%
City of Albany	\$1,718,126	\$3,498,648	\$6,872,504	51%
City of Berkeley	\$9,147,481	\$11,789,241	\$36,589,924	32%
City of Dublin	\$1,961,421	\$2,031,786	\$7,845,684	26%
City of Emeryville	\$1,171,113	\$1,793,653	\$4,684,452	38%
City of Fremont	\$9,214,510	\$11,577,805	\$36,858,040	31%
City of Hayward	\$9,071,177	\$17,106,629	\$36,284,708	47%
City of Livermore	\$3,076,531	\$7,055,044	\$12,306,124	57%
City of Newark	\$1,974,960	\$3,127,534	\$7,899,840	40%
City of Oakland	\$34,742,773	\$51,052,385	\$138,971,092	37%
City of Piedmont	\$1,330,701	\$739,181	\$5,322,805	14%
City of Pleasanton	\$3,125,557	\$4,977,323	\$12,502,227	40%
City of San Leandro	\$4,937,197	\$4,611,313	\$19,748,788	23%
City of Union City	\$3,731,079	\$5,722,160	\$14,924,316	38%



VRF Balance Monitoring

RECIPIENT may not hold an end of fiscal year fund balance of greater than four-times their annual DLD revenue received for that same fiscal year.

The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.

Agency/ Jurisdiction:	FY 22/23 VRF Revenue	FY 22/23 Ending VRF Balance	Max Balance (4x Revenue)	Max Balance % Used
ACPWA	\$718,777	\$1,502,504	\$2,875,108	52%
City of Alameda	\$315,911	\$302,781	\$1,263,644	24%
City of Albany	\$87,921	\$383,127	\$351,684	109%
City of Berkeley	\$505,898	\$1,155,599	\$2,023,592	57%
City of Dublin	\$337,637	\$289,211	\$1,350,548	21%
City of Emeryville	\$50,755	\$107,204	\$203,020	53%
City of Fremont	\$1,036,549	\$312,867	\$4,146,196	8%
City of Hayward	\$774,274	\$696,223	\$3,097,096	22%
City of Livermore	\$398,824	\$1,434,064	\$1,595,296	90%
City of Newark	\$213,335	\$459,939	\$853,340	54%
City of Oakland	\$1,723,912	\$3,258,649	\$6,895,648	47%
City of Piedmont	\$44,582	\$56,064	\$178,328	31%
City of Pleasanton	\$359,289	\$446,515	\$1,437,156	31%
City of San Leandro	\$426,231	\$1,571,086	\$1,704,924	92%
City of Union City	\$251,250	\$1,479,504	\$1,005,000	147%



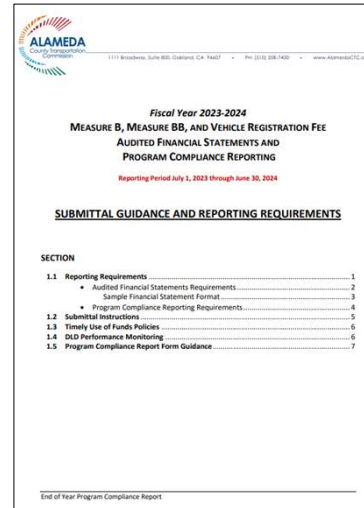
5. Compliance Reporting Forms Walk-through



Annual Program Compliance Report

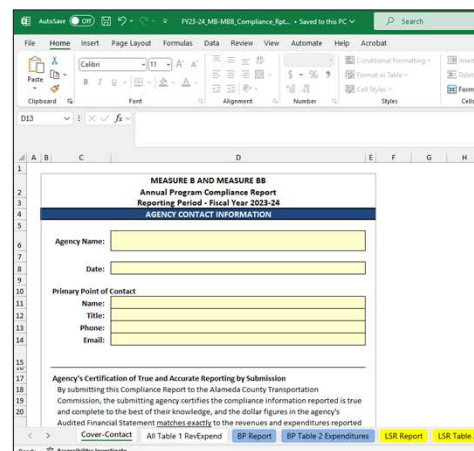
Submittal Instructions and Guidance

- Submittal Instructions, forms and guidance are available on the website: <https://www.alamedactc.org/funding/reporting-and-grant-forms/>
- Compliance Report Format
 - Measure B/BB combined in one workbook
 - VRF is another separate workbook



Overview of Reporting Forms

- Each DLD program consolidated in shaded group tabs in the excel file
- Report Forms Include:
 1. Cover Sheet
 2. General Compliance Reporting
 3. Table 1 – Summary of Revenues, Expenditures, and Change in Fund Balance
 4. Table 2 – Details Summary of Expenditures



Cover Sheet



**MEASURE B AND MEASURE BB
Annual Program Compliance Report
Reporting Period - Fiscal Year 2023-24**

AGENCY CONTACT INFORMATION

Agency Name:

Date:

Primary Point of Contact

Name:

Title:

Phone:

Email:

Agency's Certification of True and Accurate Reporting by Submission
By submitting this Compliance Report to the Alameda County Transportation Commission, the submitting agency certifies the compliance information reported is true and complete to the best of their knowledge, and the dollar figures in the agency's Audited Financial Statement matches exactly to the revenues and expenditures reported herein.

Additionally, for the 2000 Measure B and 2014 Measure BB Direct Local Distribution (DLD) funds, pursuant to the California Public Utilities Code 180001 (e), funds generated by the transportation sales tax are to be used to supplement and not replace existing local revenues used for transportation purposes. By submit this report, the agency confirms that DLD funds are supplementing and not replacing existing local revenues used for transportation purposes.

Program Compliance Report Structure
This Reporting Form is broken into the following sections for the Measure B and BB Direct Local Distribution Programs applicable to the recipient agency.

- * Cover - Agency Contact
- * General Compliance Reporting for all programs
- * Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance
- * Table 2 - Detailed Summary of Expenditures and Accomplishments

General Compliance Reporting



**Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2023-24**

GENERAL COMPLIANCE REPORTING

1a. Indicate the adoption year of the most current Bicycle/Pedestrian Master Plans, as applicable.

	Adoption Year
Bicycle Master Plan	<input type="text"/>
Pedestrian Master Plan	<input type="text"/>
Bike/Ped Master Plan	<input type="text"/>

1b. If the plans are over five-years past the last adoption year, specify the status of the current update.
Indicate N/A, if not applicable.

1c. Describe which how your bike/pedestrian master plan is being implemented in the reporting fiscal year i.e. which projects being implemented and transportation benefits/needs addressed.

2. Describe how your reported DLD expenditures specifically addressed safety.

2a. How much of the end of year fund balance is encumbered into active contracts/projects?
Encumbered value should be less than or equal to the end of year balance.

	\$	-	\$	-
MB Balance	\$	-	\$	-
MBB Balance	\$	-	\$	-
Total	\$	-	\$	-

2b. Why is there a fund balance? *Indicate N/A, if not applicable.*

Table 1 – Revenues / Expenditures

**MEASURE B AND MEASURE BB
Annual Program Compliance Report**

TABLE 1: SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

DIRECTIONS: Complete the sections below based on the Measure B and BB Audited Financial Statements, for the applicable DLD programs for your agency. Values must match financial statements and total reported expenditures on Table 2.

A. 2000 MEASURE B Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

DLD Recipient verifies amounts above agree to DLD Recipient's audited financial statements, and DLD Recipient verifies end of the year Fund Balance reflects what is stated on the audited financial statements.

Notes:

B. 2014 MEASURE BB Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Measure BB Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

DLD Recipient verifies amounts above agree to DLD Recipient's audited financial statements, and DLD Recipient verifies end of the year Fund Balance reflects what is stated on the audited financial statements.

Notes:



Table 1 – Timely Use of Funds

C. TIMELY USE OF FUNDS MONITORING

Policy: RECIPIENT may not hold an end of fiscal year fund balance of greater than four-times their annual DLD revenue received for that same fiscal year, by respective Measure B and Measure BB Program. The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.

Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2026.

This autopopulated section provides a tool to monitor a RECIPIENT's compliance to this policy.

	Total Annual Revenue (A)	Maximum Allowed Balance (4x Annual) (B) = (A) * 4	Current DLD Balance (C)	Current Balance Over / Under Maximum Allowed (D) = (C) - (B)
Measure BB	\$ -	\$ -	\$ -	\$ -
Measure B	\$ -	\$ -	\$ -	\$ -

Measure B Balance must be exhausted June 30, 2026.

Exemption Requests: RECIPIENT must demonstrate that extraordinary circumstances have occurred, and provide a timely expenditure plan that would justify the exemption.

For Exemption consideration, answer the follow:

- 1) Explain and justify why there is an excess balance beyond the maximum allowed.
- 2) Describe an Expenditure Plan, activities, and estimated timeframe to draw down balances.



Table 2 – Detail of Expenditures

Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2023-24

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year. Performance reports/quantity complete and other fund expenditures should be consistent with reporting data sent to other agencies (regional/state/federal reporting). Expenditure total must correspond to your Audited Financial Statements, and Table 1 values.

N	Project Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primary Capital or Administrative	Project Name	Project Description/Benefits	Quantity Completed in FY 23-24	Units for Quantity (Drop-down Menu)	on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	High Injury Network Proximity	Measure B DLD Expenditures	Measure BB DLD Expenditures
1											\$ -	\$ -
2											\$ -	\$ -
3											\$ -	\$ -
4											\$ -	\$ -
5											\$ -	\$ -
6											\$ -	\$ -
7											\$ -	\$ -
8											\$ -	\$ -
9											\$ -	\$ -
10											\$ -	\$ -
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12											\$ -	\$ -
13											\$ -	\$ -
14											\$ -	\$ -
15											\$ -	\$ -
16											\$ -	\$ -
17											\$ -	\$ -
18											\$ -	\$ -
19											\$ -	\$ -
20											\$ -	\$ -
21											\$ -	\$ -
22											\$ -	\$ -
23											\$ -	\$ -
24											\$ -	\$ -
25											\$ -	\$ -
TOTAL											\$ -	\$ -
Match to Table 1?											TRUE	TRUE

a. Total Capital \$ -
 b. Total Administrative \$ -

Is the total percentage of Capital vs Program Administration (outreach, staffing, administrative support) Costs GREATER THAN 50%? If not, explain how capital investments will increase in the future.

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Table 2 – Detail of Expenditures Unit Guide

Unit	Unit Used to Describe
Bicycle Parking Spaces	Number of bike parking spaces <i>(Bike Parking Spaces/ Bicycle Racks Installed – indicate spaces)</i>
Intersection	Number of intersections improved, traffic signals, roundabouts, etc. Use the additional column to provide specific details.
Lane Miles	Length of roadway, street improvements <i>(widening)</i> , and bicycle facilities <i>(bike lane specific)</i>
Linear Feet:	Length of sidewalk and pedestrian facilities
Meals Delivered	Number of meals delivered through a meal delivery program
People/Passengers	Number of people/passengers transported, contacted, or served
Scholarships Provided	Number of trip scholarships provided, ticket purchases
Square Feet	Quantity of rehabilitation/overlay improvements, building/floor plan specifications, landscaping, etc.
One-way Unduplicated Passenger Trips	Number of one-way, unduplicated passenger trips
Other	For any improvements/services that are unable to be qualified using the available, use the additional information columns to specify units/services rendered
Vehicles Purchased	Number of Vehicles Purchased

Capital vs Program/Administrative Investments	
<i>Metric: Investment into capital projects and programs is greater than funding program administration.</i>	
Capital Investment	Capital expenditures are specific costs towards design, row, con and capital support).
Program/Administrative Investment	Administrative expenditures are staffing costs associated with program outreach, administrative support, and other costs not directly tied to a project.

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Submission Requirements

Due by December 27, 2024

1. Submit the Audited Financial Statements and the Program Compliance Forms to tdillman@alamedactc.org and cshin@alamedactc.org
 1. Electronic Versions only; Hardcopies are not required
2. DO NOT PDF the Compliance Report (MS Excel Tables)
3. Submit other attachments such as articles and website documentation/screenshots in PDF format
4. Submit photos improvements in JPEG/GIFS format



Questions?

For more information contact the following staff:

Program Compliance and Submission Questions

Christine Shin
Associate Program Analyst
(510) 208-7449
cshin@alamedactc.org

John Nguyen
Assistant Director of Programming
and Project Controls
(510) 208-7419
jnguyen@alamedactc.org

Tracy Dillman
Program Support
(submissions only)
tdillman@alamedactc.org

Audited Financial Statement Questions

Christine Lacsamana
Senior Accountant
clacsamana@alamedactc.org
(510) 208-7447

Yoana Navarro
Accounting Manager
y Navarro@alamedactc.org
(510) 208-7431

