

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

AGENCY CONTACT INFORMATION

Agency Name: AC Transit

Date: 12/20/2024

Primary Point of Contact

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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**

**MEASURE B AND MEASURE BB
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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 <small>Expenditures Matches Table 2?</small>	\$ - <small>#REF!</small>	\$ - <small>#REF!</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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
Not Applicable; MB fund drawn down to zero previously.

B. 2014 MEASURE BB Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ 12,655,686	\$ 3,029,287	\$ 15,684,973
Measure BB Revenue	\$ -	\$ -	\$ 68,385,774	\$ 16,368,935	\$ 84,754,709
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures <small>Expenditures Matches Table 2?</small>	\$ - <small>#REF!</small>	\$ - <small>#REF!</small>	\$ 69,501,856 <small>TRUE</small>	\$ 16,636,083 <small>TRUE</small>	\$ 86,137,939
End of Year Fund Balance	\$ -	\$ -	\$ 11,539,604	\$ 2,762,139	\$ 14,301,743

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
Not applicable.

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	Maximum Allowed Balance (4x Annual)	Current DLD Balance	Current Balance Over / Under Maximum Allowed
	(A)	(B) = (A) * 4	(C)	(D) = (C) - (B)
Measure BB	\$ 84,754,709	\$ 339,018,836	\$ 14,301,743	\$ (324,717,093)
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 a excess balance beyond the maximum allowed.**
- 2) Describe an Expenditure Plan, activities, and estimated timeframe to draw down balances.**

Not Applicable.

**Transit Direct Local Distribution Program
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GENERAL COMPLIANCE REPORTING

1. What is the agency's average on-time performance goal/target?

72	Percent
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2. What is the agency's average on-time performance for the year?

74.5	Percent
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3. If your agency's actual average on-time performance for the year is less than the agency's on-time performance goal/target explain what actions are being taken to improve performance?

Exceeded target

4a. How much of the balance identified here is encumbered into active contracts and projects?

Encumbered value should be less than or equal to the available balance.

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ 11,539,604	\$ 11,539,604
Total	\$ 11,539,604	\$ 11,539,604

4b. Why is there a fund balance? *Indicate N/A, if not applicable.*

The encumbered balances for Measure BB were already anticipated to be expended for FY23/24 transit operations. The funding for May-2024 and June-2024 were received in in July-2024 and August 2024 respectively. These accrued balances were reported on the balance sheet as of 6/30/2024.

4c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	DLA Amount	Project Status
FY2024 Operations	see above	\$ 11,539,604	Planned

5. Confirm all expenditures were governing body approved (Yes/No).

Yes

6. Confirm the completion of the publicity requirements in the table below (Yes/No).

	Measure B	Measure BB	Copy of article, website, signage attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article		Yes	Yes	SEE ATTACHMENTS
Website		Yes	Yes	SEE ATTACHMENTS
Signage		Yes	Yes	SEE ATTACHMENTS

Transit 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 reporting/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.

No.	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Project Name	Project Description/Benefits	Quantity Completed in FY 23-24	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1	Operations	Operations	MOBILITY - NORTHERN ALAMEDA COUNTY	FIXED ROUTE	25,710,775.00	Number of One-Way Unduplicated Trips	TRANSIT OPERATIONS - NORTHERN ALAMEDA COUNTY	1. Direct (in EPC)	\$ -	\$ 50,407,058	\$ 365,797,461	\$ 416,204,519
2	Operations	Operations	MOBILITY - CENTRAL ALAMEDA COUNTY	FIXED ROUTE	5,721,425.00	Number of One-Way Unduplicated Trips	TRANSIT OPERATIONS - CENTRAL ALAMEDA COUNTY	1. Direct (in EPC)	\$ -	\$ 11,217,095	\$ 81,400,998	\$ 92,618,093
3	Operations	Operations	MOBILITY - SOUTHERN ALAMEDA COUNTY	FIXED ROUTE	4,018,125.00	Number of One-Way Unduplicated Trips	TRANSIT OPERATIONS - SOUTHERN ALAMEDA COUNTY	1. Direct (in EPC)	\$ -	\$ 7,877,703	\$ 57,167,469	\$ 65,045,172
TOTAL									\$ -	\$ 69,501,856	\$ 504,365,927	\$ 573,867,783
Match to Table 1?									TRUE	TRUE		

**Paratransit Direct Local Distribution Program
Reporting Period - Fiscal Year 2023-24**

GENERAL COMPLIANCE REPORTING

1a. How much of the balance identified here is encumbered into active contracts and projects?

Encumbered value should be less than or equal to the available balance.

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ 2,762,139	\$ 2,762,139
Total	\$ 2,762,139	\$ 2,762,139

1b. Why is there a fund balance? *Indicate N/A, if not applicable.*

This balance is due to timing issues in receiving Measure B/BB payments for the months of May and June every year. For accounting purposes the total distribution amount for these months is carried over to the next fiscal year and spent on AC Transit's share of East Bay Paratransit operations. The accrued balance is reported on the FY 2024 Balance Sheet.

1c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	DLD Amount	Project Status
FY 204 Operations	See above	\$ 2,762,139	Planned

2 Confirm all expenditures were governing body approved (Yes/No).

3 Confirm the completion of the publicity requirements in the table below (Yes/No).

	Measure B	Measure BB	Copy of Article, website, signage Attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article		Yes	Yes	SEE ATTACHEMENTS
Website		Yes	Yes	SEE ATTACHEMENTS
Signage		Yes	Yes	SEE ATTACHEMENTS

Paratransit Direct Local Distribution Program
Reporting Period - Fiscal Year 2023-24

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

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- Expenditure total must correspond to your Audited Financial Statements and Table 1 values.

No.	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Project Name	Project Description/Benefits	Quantity Completed in FY 23-24	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1	Operations	ADA-mandated Services	AC Transit as part of the East Bay Paratransit Consortium	Provides all eligible trips to riders certified to use the system due to a cognitive and/or physical impairment that prevents them from using accessible fixed route services.	331,268	Number of People/Passengers	Quantity of passengers includes ADA passengers as well as PCA's and companions. EBPC ridership for AC Transit's portion of passengers is 331,268 (69%) and BART's is 148,830 (31%) for a program total of 480,098 passengers	1. Direct (in EPC)	\$ -	\$ 16,636,083	\$ 21,624,242	\$ 38,260,325
TOTAL									\$ -	\$ 16,636,083	\$ 21,624,242	\$ 38,260,325
Match to Table 1?									TRUE	TRUE		