Measure B Sales Tax Activities

IN NOVEMBER 2000, ALAMEDA COUNTY VOTERS APPROVED MEASURE B, which extended the county’s half-cent transportation sales tax to 2022 and set forth a 20-year Expenditure Plan. Measure B also established a Citizens Watchdog Committee (CWC) to review all Measure B expenditures on projects, programs and administration for compliance with the Expenditure Plan, including timely project delivery.

The CWC reports its findings annually to the public. This 11th annual report covers expenditures during the fiscal year ended June 30, 2012 (FY11-12), and CWC activities since July 1, 2011. CWC members performed a number of activities to ensure appropriate use of transportation sales tax funds, review compliance reports for adherence to new policies and improve reporting processes.

Measure B Summary of Expenditures

THE ALAMEDA COUNTY TRANSPORTATION COMMISSION (ALAMEDA CTC) IS RESPONSIBLE for administering the Measure B half-cent transportation sales tax measure as well as congestion management agency functions. In FY11-12, Measure B revenues totaled $112.6 million. Measure B audited expenditures of $149.7 million in FY11-12 for different transportation modes include $92.0 million for public transit, $36.8 million for local transportation, $16.7 million for highways and streets, $3.2 million for general administration and $1.0 million for direct program and project management and oversight.

The City of Hayward used $1.8 million of voter-approved local sales tax dollars to improve its local streets and roads in FY11-12.
Financials At-a-Glance

Alameda CTC FY11-12 Audited Expenditures
($ in millions rounded)

Public Transit: $92.0
  - Pass-through Funding - Transit Service: $22.8
  - Pass-through Funding - Paratransit: 9.7
  - Express Bus Grants: 0.8
  - Paratransit Grants: 1.1
  - Cash Flow Stabilization Grants: 0.2
  - Public Transit Capital Projects: 57.4

Highways and Streets Capital Projects: 16.7

Local Transportation: 36.8
  - Pass-through Funding - Local Streets and Roads: 24.0
  - Pass-through Funding - Bicycle and Pedestrian: 4.1
  - Bicycle and Pedestrian Grants: 1.1
  - Transit Center Development Grants: 0.5
  - Local Transportation Capital Projects: 7.1

General Administration: 3.2

Direct Program and Project Management and Oversight: 1.0

Total: $149.70

Note:
1. In accordance with the 2000 Measure B Expenditure Plan, Alameda CTC allocates funds for specific capital projects and grants (paid on a reimbursement basis), and directly allocates sales tax revenue as “pass-through funding” on a monthly, formulaic basis to the cities, county and transit operators to meet local transportation needs.

Fiscal Year 2011-2012 Project and Program Expenditures

For Measure B-related projects and programs, Alameda CTC expended $81.3 million on capital projects, $60.6 million on pass-through funds, $3.6 million on grants, $3.2 million on general administration and $1.0 million on direct oversight and management of programs and projects. The 2000 Measure B Expenditure Plan specifies the use of approximately 60 percent of Measure B revenues to fund programs and 40 percent to fund projects. The percentages of project and program expenditures in the chart to the left vary from the Expenditure Plan percentages because the chart reflects capital project expenditures during the fiscal year, not Measure B revenue allocations that can occur over several years for large projects.
Citizens Watchdog Committee Activities

**The 2000 Measure B Expenditure Plan Established a Citizens Watchdog Committee (CWC)** to review Measure B expenditures on projects, programs, and administration, to monitor timely delivery of projects and to annually report its findings to the public. As defined by the Expenditure Plan, the CWC:

- Holds public hearings and issues reports on at least an annual basis to inform Alameda County residents of how the funds raised by Measure B are being spent.
- Has full access to the agency’s independent auditor and the authority to request and review specific information and comment on the audited financial report.
- Publishes an annual report and any comments concerning the audited financial report in local publications and makes the report available to the public at large.

CWC members hold public meetings and form subcommittees as needed. The following is a summary of CWC activities undertaken since July 1, 2011.

- **Ongoing Programs and Capital Projects Watch (FY11-12):** The CWC continued to watch specific programs and capital projects and to monitor any issues of concern.
- **Ongoing Areas of Interest (FY11-12):** The CWC requested information from Alameda CTC regarding the following areas of interest, developed a new process for submitting queries and receiving responses, and received satisfactory information within FY11-12 on:
  - CWC Annual Report expenditures, resulting in a cost/benefit analysis report.
  - 1998 revenue projections for the 2000 Measure B original sales tax revenue projection, the 2000 Measure B ballot language, and the use of general funds for the Measure B1 Transportation Expenditure Plan.
  - Alameda CTC’s plan for use of the general fund reserve balance.
  - Program performance of the East Bay Paratransit Consortium, including management and cost per trip of East Bay Paratransit operations.
  - A breakout of how $3 million in savings was derived in the Alameda CTC consolidated FY11-12 annual budget.
- **Ongoing Budget Update (FY11-12):** The CWC reviewed and received the annual budget and mid-year budget updates.
- **Policy Input and Audit and Compliance Report Review (January 2012):** The CWC was instrumental in providing input that resulted in new compliance policies that require the recipients to spend Measure B funds in a timely manner and have a “spend-down” plan. CWC members reviewed the FY10-11 audited financial and compliance reports and requested more information from agencies and jurisdictions that receive Measure B funds to help clarify expenditures. The CWC found this information acceptable.
- **Review of Local Agency Expenditures (March 2012):** The CWC formed a subcommittee to gather more information about the fund balance of the Alameda County Public Works Agency. The agency met with subcommittee members and provided an explanation and a plan for spending down the fund balance, which the CWC will continue to monitor.
- **Independent Audits (January and November 2012, January 2013):** The CWC met with and received presentations from independent auditors on the ACTIA Measure B audited financial report through the termination of ACTIA on February 29, 2012 and on the consolidated Alameda CTC audited financial report for the year ended June 30, 2012 with an emphasis on Measure B revenues and expenditures. The independent auditors did not identify any Measure B accounting concerns.
• New Audit Review Process (August, November, December 2012): In July 2012, the CWC created an audit subcommittee and a new process to provide input to the independent auditor on items of interest to the CWC. The independent auditor met with the subcommittee before and after the ACTiA audit through February 29, 2012 to discuss audit reports related to Measure B. The CWC accepted the audited financial report and will continue to meet with the auditor annually. Also, in December 2012, a joint Commission Audit Committee and the CWC Audit Subcommittee met with the independent auditor to receive an explanation of the first consolidated Alameda CTC audited financial report since the merger of ACCMA and ACTIA. The committees accepted the report from the independent auditor; however, they raised concerns about being able to track ACTia Measure B figures for accuracy from the Limitations Calculation Worksheet to the consolidated, audited financial report. Alameda CTC staff agreed to modify the Limitations Calculation Worksheet to guide the members through the financial report.

• Annual Report to the Public (August 2012): In March 2012, CWC members established a subcommittee to develop its annual report to the public. At the July meeting, the CWC held a public hearing to receive comments on the report. Public outreach included a press release, online ads that link to the web-based report, print advertisements in Bay Area publications, reference to the report in the Alameda CTC E-newsletter, e-mail and print mailings of the report, outreach on Alameda CTC’s Twitter feed and Facebook page, distribution of the report at outreach events, translation of the advertisements and the report into Chinese and Spanish, and outreach to Asian and Hispanic community organizations.

• Audit and Compliance Report Review (January 2013): In FY11-12, the CWC performed its review of the Measure B recipients’ audited financial and compliance reports with the new Master Programs Funding Agreements in place that specify new compliance policies. The CWC will closely monitor compliance with detailed funding plans and implementation schedules required by the new policies including timely use of funds.

• Information Received by CWC (Ongoing): The CWC received updates on:
  - The progress of Alameda CTC’s implementation of the One Bay Area Grant Program adopted by the Metropolitan Transportation Commission in May 2012. Alameda County is estimated to receive $54 million over four fiscal years from the OBAG program for transportation projects.
  - The goals reached for the Alameda CTC Local Business Contract Equity Program. In FY11-12, the Alameda CTC reported that it exceeded its 70 percent Local Business Enterprises (LBEs) goals for professional and administrative services. Total payments to LBEs equaled an estimated $7.3 million (71 percent) for active contracts. For exempt contracts, total payments to LBEs exceeded $14.3 million (45 percent).

### Measure B (MB) Pass-through Fund Totals for All Programs

<table>
<thead>
<tr>
<th>Agency/Jurisdiction</th>
<th>FY11-12 MB Distributions</th>
<th>FY11-12 MB Expended</th>
<th>Ending MB Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACE</td>
<td>$2,279,054</td>
<td>$2,062,326</td>
<td>$2,649,530</td>
</tr>
<tr>
<td>ACPWA</td>
<td>$2,743,491</td>
<td>$9,589,326</td>
<td>$3,947,320</td>
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<tr>
<td>AC Transit</td>
<td>$23,037,792</td>
<td>$23,037,792</td>
<td>$0</td>
</tr>
<tr>
<td>BART</td>
<td>$1,601,788</td>
<td>$1,601,788</td>
<td>$0</td>
</tr>
<tr>
<td>City of Alameda</td>
<td>$1,845,358</td>
<td>$1,474,175</td>
<td>$3,955,233</td>
</tr>
<tr>
<td>City of Albany</td>
<td>$435,184</td>
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<tr>
<td>City of Berkeley</td>
<td>$2,977,086</td>
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<tr>
<td>City of Dublin</td>
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<td>City of Emeryville</td>
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<td>City of Fremont</td>
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<td>City of Hayward</td>
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<td>City of Livermore</td>
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<td>City of Newark</td>
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<tr>
<td>WETA</td>
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<tr>
<td><strong>Total</strong></td>
<td>$60,556,173</td>
<td>$70,219,219</td>
<td>$44,866,830</td>
</tr>
</tbody>
</table>

Notes:
1. The reported expenditures may include reserves from prior years, resulting in higher reported expenditures than receipts.
2. Revenues and expenditure figures may vary due to number rounding.
Alameda CTC Programs

ALAMEDA CTC ALLOCATES APPROXIMATELY 60 PERCENT OF MEASURE B FUNDS, minus administration costs, on a monthly formula basis (“pass-through” funding) and through competitive grants paid on a reimbursement basis to Alameda County, cities and transit agencies for programs. In FY11-12, Alameda CTC expended $60.6 million in Measure B funds on programs.1

Local streets and roads:
All cities and the county receive allocations for local transportation improvements, including street maintenance and repair. Jurisdictions use these flexible Measure B funds to meet their locally determined transportation priorities.
• Payments to jurisdictions: $24.0 million
• Grants: $0
• Total: $24.0 million

Mass transit:
Transit operators including ACE, AC Transit, Union City Transit, WETA and WHEELS receive allocations for operations.
• Payments to local transit operators: $22.8 million
• Grants: $0.8 million for Countywide Express Bus Service Grants
• Total: $23.6 million

Special transportation for seniors and people with disabilities:
Cities and transit operators receive funds to support their ongoing transportation programs for seniors and people with disabilities.
• Payments to local jurisdictions: $9.7 million
• Grants: $1.3 million for Paratransit Gap Grants and stabilization funds
• Total: $11.0 million

Bicycle and pedestrian safety funds:
All cities and the county receive these funds for bicycle and pedestrian capital projects, programs and plans.
• Payments to local jurisdictions: $4.1 million
• Grants: $1.1 million for Countywide Discretionary Fund Grants
• Total: $5.2 million

Transit center development:
A small portion of Measure B revenues are awarded through the Transit Oriented Development Grant Program and leverage other funds by becoming a local match for grants and studies.
• Grants: $0.5 million
• Total: $0.5 million

Note:
1 The 2000 Measure B Expenditure Plan includes the following program allocations: local streets and roads (22.33%), mass transit (21.92%), transportation for seniors and people with disabilities (10.45%), bicycle and pedestrian safety (5%) and transit center development (0.19%). See the FY11-12 Program Compliance Report for data on expenditures by Measure B fund recipients (http://www.alamedactc.org/files/managed/Document/11154/6K_FY11-12_MB_Compliance_Summary_Report_052313.pdf).
Alameda CTC Projects

ALAMEDA CTC ALLOCATES 40 PERCENT OF MEASURE B FUNDS to capital projects, minus administration costs. In FY11-12, Alameda CTC expended $81.3 million on capital projects for transportation infrastructure improvements, such as BART rail extensions, highway and transit improvements, local street and road enhancements, intermodal projects and other local projects.

In addition to the 26 voter-approved capital projects, Alameda CTC added the Vasco Road Safety Improvement Project funded from the Measure B Congestion Relief Emergency Fund in 2003, the I-80 Integrated Corridor Management Project in 2008 and two additional projects funded in 2010 through the Congestion Relief Emergency Fund: the I-880/23rd and 29th Avenues Interchanges and the Countywide Transportation Plan/Transportation Expenditure Plan.

Some of the projects in the 2000 Measure B Expenditure Plan are broken into phases. The local sales tax dollars allow project development phases to move forward while project sponsors seek other funding sources to complete construction. In 2012, the midpoint of the current transportation sales tax measure, Alameda CTC had delivered 95 percent of all capital project investments.

The $890 million BART Warm Springs Extension, partially funded by Measure B, employs hundreds of local workers and will connect major employment centers by bringing BART to Santa Clara County.

In 2012, Alameda County completed the $32 million Lewelling Boulevard Widening Project, funded by Measure B, which transformed two lanes into a four-lane safe, attractive, less-congested roadway that works for cars, trucks, bicycles and pedestrians.

The chart on the next page shows the project phases, schedule, original and escalated funding commitments and total project costs for the capital projects.

<table>
<thead>
<tr>
<th>Project Development Phases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scoping</td>
</tr>
<tr>
<td>Environmental clearance</td>
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<tr>
<td>Design</td>
</tr>
<tr>
<td>Right-of-way</td>
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<tr>
<td>Construction</td>
</tr>
<tr>
<td>Completion</td>
</tr>
</tbody>
</table>

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### Project Status as of March 2013

| Current Phase | Project Name | County Area | Construction Schedule Begin | Construction Schedule End | 2000 MB (ACTIA) | Federal | State | Regional | Local | Other | Total Project Cost/Funding ($ | X million) |
|---------------|--------------|-------------|-----------------------------|---------------------------|-----------------|---------|-------|----------|-------|-------|--------------------------------|
| Complete      | Fruitvale Transit Village | N           | Oct 2002                     | Mar 2004                  | 4.4             | 0.0     | 7.7   | 0.0      | 1.4   | 0.0   | 13.5                                         |
| Complete      | Hesperian/Lewelling Blvd Intersection Improvements | C           | Various                      | Various                   | 0.8             | 0.0     | 0.0   | 0.0      | 0.1   | 0.0   | 0.9                                          |
| Complete      | I-238 Widening | C           | Sep 2006                     | Oct 2009                  | 81.0            | 18.3    | 29.2  | 0.0      | 3.3   | 0.0   | 131.8                                        |
| Complete      | I-880/Washington Avenue Interchange Improvement | C           | Apr 2009                     | May 2010                  | 1.3             | 0.5     | 0.0   | 0.0      | 1.4   | 0.0   | 3.2                                          |
| Complete      | Newark Local Streets Rehabilitation | S           | Jun 2003                     | Feb 2006                  | 1.4             | 0.0     | 0.0   | 0.0      | 4.1   | 0.0   | 5.5                                          |
| Complete      | Oakland Local Streets Rehabilitation | N           | Jul 2004                     | Dec 2006                  | 5.3             | 0.0     | 0.0   | 0.0      | 0.0   | 0.0   | 5.3                                          |
| Complete      | Westgate Parkway Extension | C           | Jun 2004                     | Oct 2006                  | 7.9             | 0.0     | 0.0   | 0.0      | 0.0   | 0.0   | 7.9                                          |
| Complete      | Lewelling/East Lewelling Blvd Widening | C           | Jul 2009                     | Oct 2012                  | 13.6            | 0.0     | 4.3   | 0.0      | 13.8  | 0.1   | 31.8                                        |
| Complete/Design| San Pablo/Telegraph Avenue Corridor Transit Improvements | N           | Various                      | Various                   | 24.5            | 173.3   | 97.1  | 95.7     | 0.3   | 25.4  | 416.3                                       |
| Complete/Various| Emerging Projects (Congestion Relief Emergency Fund) | CW          | Various                      | Various                   | 11.0            | 18.1    | 247.9 | 11.2     | 24.0  | 0.1   | 312.3                                       |
| Complete/Various| I-580 Auxiliary Lanes | E           | Various                      | Various                   | 14.3            | 6.6     | 140.6 | 23.0     | 2.9   | 7.0   | 194.4                                       |
| Plant Establishment| I-580 /Castro Valley Interchanges Improvements | C           | Jun 2008                     | Jun 2011                  | 11.5            | 1.9     | 4.8   | 0.0      | 15.0  | 0.0   | 33.2                                        |
| Project Closeout| I-680 Sunol Express Lanes Improvements | E,S         | Oct 2008                     | Apr 2012                  | 35.2            | 5.4     | 8.0   | 0.0      | 8.0   | 0.0   | 56.6                                        |
| Project Closeout| Isabel Avenue - Route 84/I-580 Interchange | E           | Jan 2009                     | Mar 2012                  | 25.1            | 11.3    | 44.4  | 0.0      | 32.4  | 0.0   | 113.2                                       |
| Project Closeout| Union City Intermodal Station | S           | Jun 2007                     | Mar 2012                  | 12.6            | 20.4    | 7.7   | 0.0      | 6.3   | 0.0   | 47.0                                        |
| Construction| Altamont Commuter Express Rail | E           | Various                      | Various                   | 13.2            | 123.1   | 155.3 | 0.0      | 182.6 | 0.0   | 474.2                                       |
| Construction| BART Oakland Airport Connector | N           | Sep 2010                     | Nov 2014                  | 89.1            | 130.7   | 78.9  | 146.2    | 39.3  | 0.0   | 484.2                                       |
| Construction| BART Warm Springs Extension | S           | Sep 2009                     | Dec 2015                  | 224.4           | 0.0     | 295.4 | 321.0    | 49.2  | 0.0   | 890.0                                       |
| Construction| Downtown Oakland Streetscape Improvement | N           | Sep 2007                     | Jun 2015                  | 6.4             | 0.0     | 0.0   | 0.0      | 8.5   | 0.0   | 14.9                                        |
| Construction/Design| Route 84 Expressway | E           | Various                      | Various                   | 96.4            | 0.0     | 16.1  | 0.0      | 10.0  | 3.5   | 126.0                                       |
| Design| East 14th St/Hesperian Blvd/150th St Intersection Improvement | C           | Jan 2015                     | Jul 2016                  | 3.2             | 0.0     | 0.0   | 0.0      | 2.2   | 0.0   | 5.4                                          |
| Design| Iron Horse Transit Route | E           | May 2014                     | Jun 2015                  | 6.3             | 0.0     | 0.0   | 0.0      | 4.9   | 0.0   | 11.2                                        |
| Design| Route 92/Clawitter - Whitesell Interchange and Reliever Route | C           | Jan 2014                     | Oct 2015                  | 27.0            | 0.0     | 0.0   | 0.0      | 0.5   | 0.0   | 27.5                                        |
| Environmental| Dumbarton Corridor Improvements | S           | TBD                          | TBD                        | 19.4            | 0.0     | 0.0   | 0.0      | 0.0   | 0.0   | 19.4                                        |
| Environmental/ROW| I-580 Corridor/BART to Livermore Studies | E           | N/A                          | N/A                        | 11.8            | 0.0     | 4.7   | 119.6    | 0.0   | 0.0   | 136.1                                       |
| Scoping| I-880/I-80 Cross Connector Studies (Study Only) | S           | N/A                          | N/A                        | 1.2             | 0.0     | 1.0   | 0.0      | 0.3   | 0.0   | 2.5                                          |
| Scoping| I-880/Broadway-Jackson Interchange Improvements (Study Only) | N           | N/A                          | N/A                        | 8.1             | 0.0     | 3.0   | 0.0      | 0.0   | 0.0   | 11.1                                        |

**Project Totals** $756.5 $509.6 $1,146.1 $716.7 $410.5 $36.1 $3,575.4

**Notes:**

1. The Current Phase is based on a status date effective March 31, 2012. The Project Closeout phase indicates construction is complete, and the project financial closeout is underway.
2. Project Planning Areas include C = Central County, E = East County, N = North County, S = South County and CW = Countywide.
3. Construction schedules shown are subject to change based on project delivery activities. Begin Construction date shown is typically the expected contract award date. End Construction date for BART capital projects is the point at which transit/revenue service will begin.
4. The funding amounts shown are subject to change based on programming and allocation activities by the applicable governing agency.
CWC Members

Name                Appointer
James Paxson, Chair East Bay Economic Development Alliance
Harriette Saunders, Vice Chair Paratransit Advisory and Planning Committee
Peter Michael Dubinsky Supervisor Richard Valle, District 2
Arthur B. Geen Alameda County Taxpayers Association
Sandra Hamlat East Bay Bicycle Coalition
James Haussener Supervisor Nate Miley, District 4
Steven Jones Alameda County Mayors’ Conference, District 1
William Klinke Alameda Labor Council AFL-CIO
Jo Ann Lew Alameda County Mayors’ Conference, District 2
Deborah Taylor Supervisor Wilma Chan, District 3
Vacancy Alameda County Mayors’ Conference, District 4
Hale Zukas Supervisor Keith Carson, District 5
Vacancy Alameda County Mayors’ Conference, District 3
Vacancy Alameda County Mayors’ Conference, District 5
Vacancy League of Women Voters
Vacancy Sierra Club
Vacancy Supervisor Scott Haggerby, District 1

How to Get Involved
The Alameda CTC and the Citizens Watchdog Committee (CWC) invite your participation to plan, fund and deliver transportation projects and programs that enhance mobility throughout Alameda County. Join one of Alameda CTC’s four community advisory committees — in addition to the CWC, the public serves on the Bicycle and Pedestrian Advisory Committee, the Citizens Advisory Committee and the Paratransit Advisory and Planning Committee — or feel free to participate in and attend public meetings. Visit www.AlamedaCTC.org to learn more about opportunities to get involved.

Further Information
The complete 2000 Measure B Expenditure Plan and this report as well as agency compliance audits and reports are available at www.AlamedaCTC.org. Copies of these publications are also available at the Alameda CTC offices at 1111 Broadway, Suite 800, Oakland, CA 94607; you can reach us at (510) 208-7400. To contact your local jurisdiction for information on Measure B-funded projects and programs, visit http://www.alamedactc.org/app_pages/view/8072 or your jurisdiction’s website.

“The CWC provides a key oversight function crucial to the delivery of Alameda County transportation projects and programs. Through the work undertaken by a group of people dedicated to proper Measure B implementation, Alameda County residents can be assured that this independent body places a strong focus on fiscal accountability of voter-approved investments.”
— James Paxson, CWC Chair

Stay Connected with Alameda CTC
See a video of CWC Chair James Paxson on YouTube.com. Sign up to receive e-mail notifications and our bimonthly newsletter at www.AlamedaCTC.org.

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www.youtube.com/user/AlamedaCTC

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Oakland, CA 94607
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AlamedaCTC.org