


FY 2012-2013  
Measure B and  
Vehicle Registration Fee  
Direct Local Program Distributions  
Program Compliance Reports

A Presentation for the  
Alameda County Technical Advisory Committee (ACTAC)  
June 2014



## Measure B History

- Voters approved Measure B in 1986
- Reauthorized in November, 2000 with 81.5% voter approval rate
- Sales tax collections and distributions began on April 1, 2002
- Alameda CTC has distributed approximately \$640 million in funds through FY 12-13



## Measure B Annual Revenues and Distributions

- Measure B generates approximately \$115 million annually

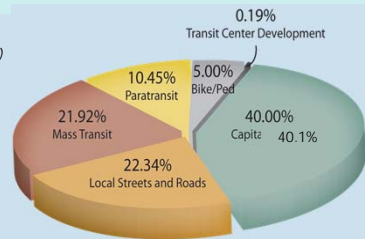
- **Approximately 60 percent**

- Distributed to 20 agencies as Direct Local Program  
Distribution funds for :

1. Bicycle and pedestrian
2. Local transportation (*Streets & Roads*)
3. Mass transit
4. Paratransit

- **Approximately 40 percent**

- Distributed to Capital Projects



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## Vehicle Registration Fee History

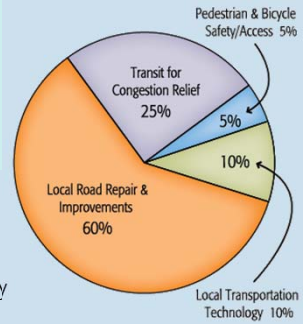
- Voters approved Measure (F) and the Vehicle Registration Fee (VRF) in November, 2010
- Collection of the annual \$10 per vehicle fee
- Collections and distributions began in May 2011
- Alameda CTC has distributed \$14.4 M in funds through FY 12-13



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# Vehicle Registration Fee Annual Revenues and Distributions

- **60% of annual VRF revenues**
  - Distributed to 15 agencies as Direct Local Program Distribution funds for:
    1. Local Road Improvement and Repair Program
- **40% of annual VRF revenues**
  - Distributed to three programs
    1. Transit for Congestion Relief Program
    2. Local Transportation Technology Program
    3. Pedestrian and Bicyclist Access and Safety Program



# Measure B and VRF FY 12-13 Distributions

Measure B Direct Local Program Distribution FY 12-13	Amount (in millions)	%
1. Local Transportation (Streets & Roads)	\$25.7	40%
2. Mass Transit	\$24.4	38%
3. Paratransit	\$10.4	16%
4. Bicycle and Pedestrian Safety	\$4.3	6%
<b>TOTAL DISTRIBUTIONS</b>	<b>\$64.8</b>	<b>100%</b>

VRF Direct Local Program Distribution FY 12-13	Amount (in millions)	%
Local Road Improvement and Repair Program	\$6.9	100%
<b>TOTAL DISTRIBUTIONS</b>	<b>\$6.9</b>	<b>100%</b>



## Annual Compliance Requirements

- In Spring 2012, jurisdictions receiving Measure B/VRF funds entered into a Master Programs Funding Agreement (MPFA) with Alameda CTC
- Recipients are required to submit annual Measure B/VRF expenditure reports and document deliverables such as:
  1. *Road miles and current pavement condition index*
  2. *Publication of an article, signage promotion, and website information on Measure B/VRF usage*
  3. *Complete Streets Policy adoption by June 2013*
  4. *Implementation and expenditure plans*



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## MPFA's Compliance Policies

- **Timely Use of Funds Policy:** The MPFA requires all Measure B and VRF funds received to be spent expeditiously
- **Reserve Fund Policy:** The MPFA allows recipients to establish the following reserves
  - Capital Fund Reserve – expend funds within a four year window
  - Operation Fund Reserve – revolving reserve of up to 50% of annual revenue
  - Undesignated Fund Reserve – revolving reserve of up to 10% of annual revenue
- **Rescission of Funds Policy:** The MPFA requires recipients to return unspent funds and all interest earned thereon to Alameda CTC



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## MPFA's Compliance Policies

- Alameda CTC's Compliance Administration based on MPFA's Requirements and guided by the Compliance Reserve Policies and Monitoring Procedures

### Annual Planned Projects

- Recipients must expend at least 70 percent of annual planned expenditures across all fund programmatic types, collectively

### Capital Fund Reserve

- Funds identified in a Capital Fund Reserve must be expended within a four fiscal year window

### Operation Fund and Undesignated Fund Reserves

- Annual revolving reserve funds



## Annual Compliance Reporting and Review Process

### Submit Compliance Report and Financial Statement

*(Due end of December)*

- Reports prior fiscal year revenues & expenditures
- Provides evidence of completing general reporting requirements
- Reports implementation plan for projected balances
  - Identifies plan for use of remaining fund balances to projects and/or reserve funds

### Review Process

Alameda CTC and CWC Examine Submittals

- Reviews revenues & expenditures
- Confirms completion of general reporting requirements
- Reviews implementation plan for remaining balances
- Reviews planned versus actual expenditures of the past implementation plan
- May request additional information from recipients

### Summary Report

Commission receives Summary Report

- Receives Summary Report of Compliance Submittals
- Considers exemption requests for remaining fund balances



# Measure B and VRF Program Compliance Report Contents

Measure B and VRF Compliance Reports include information about:

1. Alameda CTC's Measure B/VRF Direct Local Program Distributions in FY 12-13
2. Agencies' expenditures for FY 12-13
3. Agencies' implementation and reserve plans
4. Agencies' capital reserve balances and compliance with the Timely Use of Funds and Reserve Policies



# FY 12-13 Accomplishments

FY 12-13 MEASURE B FUNDED IMPROVEMENTS	
<i>\$69.5 million in expenditures</i>	
Total transit trips	50.7 million trips <ul style="list-style-type: none"> <li>• 49.7 million mass transit trips</li> <li>• 1.0 million paratransit trips</li> </ul>
Total pavement	23.8 million square feet
Total bikeways <i>(non-class 1)</i>	40 lane miles
Total multiuse path <i>(class 1)</i>	64,700 linear feet
Total sidewalk	24,100 linear feet

FY 12-13 VRF FUNDED IMPROVEMENTS	
<i>\$4.6 million in expenditures</i>	
Total pavement	10.9 million square feet
Total bikeways <i>(non-class 1)</i>	2 lane miles (complete streets)
Total traffic signal improvements	125 intersections (ITS, signal upgrades/maintenance)

NOTE:  
<sup>1</sup>Quantity completed, are as reported by the jurisdictions, and represent a rounded value.  
<sup>2</sup>Not all improvement types or activities funded with Measure B/VRF are shown.



# FY 12-13 Measure B Expenditures and Fund Balances

Agency/ Jurisdiction:	Column A	Column B	Column C	Column D	Column E
	12-13 Starting MB Balance	12-13 MB Revenue	12-13 MB Interest	12-13 MB Expended	12-13 Ending MB Balance
AC Transit	\$0	\$24,656,883	\$0	\$24,656,883	\$0
BART	\$0	\$1,714,361	\$0	\$1,714,361	\$0
LAVTA	\$0	\$943,706	\$0	\$943,706	\$0
WETA	\$2,502,463	\$897,451	\$1,743	\$218,426	\$3,183,231
ACPWA	\$3,947,320	\$2,927,165	\$16,718	\$6,141,952	\$749,251
ACE	\$2,649,530	\$2,439,225	\$3,228	\$2,613,047	\$2,478,936
City of Alameda	\$3,955,235	\$1,963,870	\$23,558	\$2,934,633	\$3,008,030
City of Albany	\$24,854	\$462,127	\$447	\$58,615	\$428,813
City of Berkeley	\$2,472,156	\$3,248,860	\$2,881	\$4,175,224	\$1,548,673
City of Dublin	\$1,211,812	\$501,428	\$7,984	\$840,550	\$880,674
City of Emeryville	\$419,025	\$291,335	\$1,210	\$558,543	\$153,027
City of Fremont	\$4,800,977	\$3,454,400	\$40,833	\$4,102,207	\$4,194,003
City of Hayward	\$1,904,997	\$3,168,714	\$1,281	\$2,912,685	\$2,162,307
City of Livermore	\$1,711,128	\$1,136,673	-\$6,023	\$962,115	\$1,879,663
City of Newark	\$558,235	\$695,020	\$166	\$1,008,716	\$244,705
City of Oakland	\$10,718,266	\$11,585,004	-\$10,124	\$10,325,085	\$11,968,061
City of Piedmont	\$418,160	\$415,774	\$702	\$278,689	\$555,947
City of Pleasanton	\$2,358,055	\$1,009,922	-\$7,776	\$1,070,300	\$2,289,901
City of San Leandro	\$3,059,396	\$1,770,488	\$6,041	\$1,363,699	\$3,472,226
City of Union City	\$2,277,119	\$1,529,641	\$7,950	\$2,613,437	\$1,201,273
<b>Total</b>	<b>\$44,988,728</b>	<b>\$64,812,047</b>	<b>\$90,819</b>	<b>\$69,492,873</b>	<b>\$40,398,721</b>

NOTES  
<sup>1</sup>The table above reflects total Measure B expenditures reported by agencies/jurisdictions.  
<sup>2</sup>Revenue and expenditure figures throughout this report may vary due to number rounding.  
<sup>3</sup>The Ending MB Balance includes interest on Measure B funds.  
<sup>4</sup>The negative interest reflective of GASB 31 accounting adjustment.



# FY 12-13 VRF Expenditures and Fund Balances

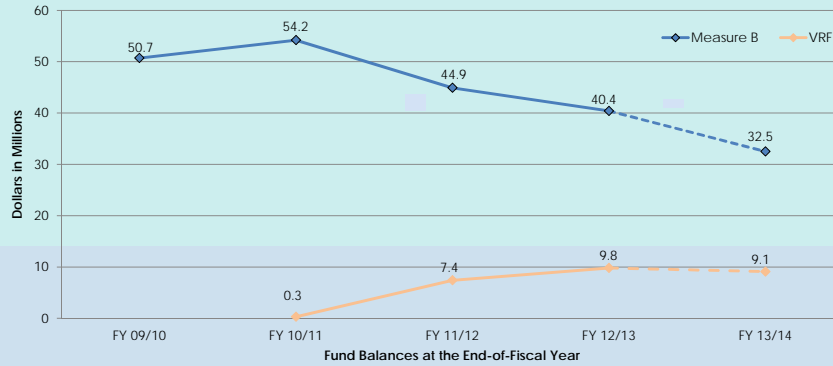
Agency/ Jurisdiction:	Column A	Column B	Column C	Column D	Column E
	12-13 Starting MB Balance	12-13 MB Revenue	12-13 MB Interest	12-13 MB Expended	12-13 Ending MB Balance
ACPWA	\$683,581	\$681,786	\$9,936	\$1,375,303	\$0
City of Alameda	\$331,303	\$310,807	\$3,309	\$1,270	\$644,149
City of Albany	\$74,674	\$76,985	\$112	\$144,677	\$7,094
City of Berkeley	\$474,334	\$478,124	\$0	\$56,743	\$895,715
City of Dublin	\$250,726	\$225,031	\$2,796	\$196,965	\$281,588
City of Emeryville	\$44,867	\$42,474	\$130	\$87,471	\$0
City of Fremont	\$1,067,554	\$998,013	\$13,744	\$650,000	\$1,429,311
City of Hayward	\$731,460	\$701,802	\$1,253	\$944,854	\$489,661
City of Livermore	\$437,264	\$396,335	\$0	\$311,179	\$522,420
City of Newark	\$217,184	\$197,315	\$709	\$200,000	\$215,208
City of Oakland	\$1,891,353	\$1,646,231	-\$3,210	\$122,666	\$3,411,708
City of Piedmont	\$49,408	\$45,001	\$0	\$0	\$94,409
City of Pleasanton	\$362,934	\$342,796	-\$1,512	\$207,894	\$496,324
City of San Leandro	\$425,278	\$410,515	\$0	\$6,135	\$829,658
City of Union City	\$367,037	\$323,866	\$2,179	\$242,258	\$450,824
<b>Total</b>	<b>\$7,408,957</b>	<b>\$6,877,081</b>	<b>\$29,446</b>	<b>\$4,547,415</b>	<b>\$9,768,069</b>

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## Measure B/VRF Program Fund Balance

(Across all Programmatic Categories)



- Measure B Program fund balances are declining, (10% decline between FY 11/12 to FY 12/13)
- VRF Program fund balances have increased slightly
  - FY 12/13 is the first full year of revenues and expenditures
- Both programs balances are expected to decline over the next fiscal years

Note: Anticipated expenditures for FY 13/14 are estimates based jurisdictions submitted Compliance Reports.



## Measure B Capital Fund Reserve Summary

Anticipated Year End Capital Fund Reserve Balance



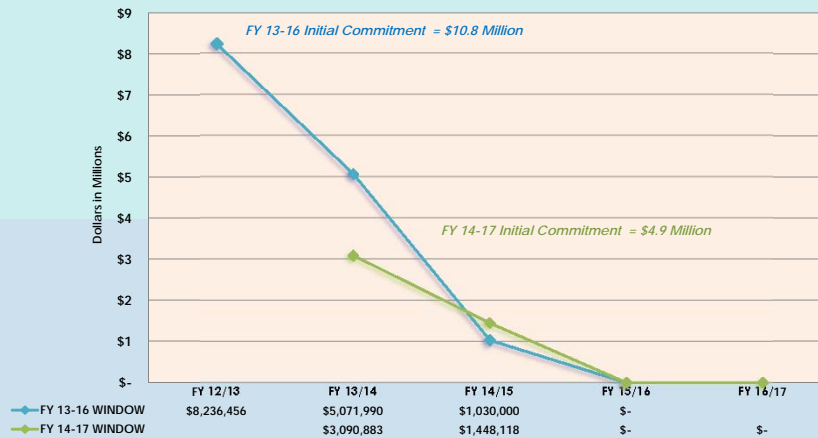
Note: Anticipated expenditures for are estimates based jurisdictions submitted Compliance Reports.





## VRF Capital Fund Reserve Summary

Anticipated Year End Capital Fund Reserve Balance



Note: Anticipated expenditures for are estimates based jurisdictions submitted Compliance Reports.



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## Timely Use of Funds Request for Exemptions

- Six agencies request exemptions to permit an end-of-year fund balance in excess of the 30 percent threshold for planned projects
  - *The most common reasons for the fund balances include*
    1. Project Delays
    2. Revised Implementation Plan to implement other future projects
    3. Expenditures incurred, but not accrued, in FY 2012-13 and will be expensed in FY 2013-14
    4. Project Savings
    5. Project scope reduced due to unforeseen issues i.e. funding issues, community concern, etc.
- San Joaquin Regional Rail Commission (SJRRC) requests an exemption to exceed the maximum operational fund reserve limit for FY 13-14



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## Future Tasks

### **Programs and Projects Committee (PPC) to consider:**

- Approval of FY 12-13 Measure B and Vehicle Registration Fee Program Compliance Reports
- Approval of the Requests for Exemptions from the Timely Use of Funds and Reserve Policies to permit
  1. SJRRC to exceed the Operational Fund Reserve limit for FY 13-14; and
  2. Six agencies to contain an end-of-year balance greater than 30 percent threshold for planned projects

### **Next Steps**

- Begin FY 13-14 Compliance Reporting Process in Fall 2014
- Continue executing the MPFA Requirements:
  - Tracking reserve expenditures and reducing overall fund balances

