



Annual Program Compliance Workshop Reporting Fiscal Year 2017-18

A Presentation by
Alameda County Transportation Commission Staff
September 6, 2018



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**



A Brief History



Measure B (MB)

- In 1986, voters approved Measure B half-cent sales tax
- In 2000, Measure B reauthorized with 81.5% voter approval rate

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

Measure BB (MBB)

- In 2014, voters approved Measure BB to augment and extend the existing sales tax measure
- Collections started in April 2015

DLD Program Overview

- **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 Direct Local Distributions through FY17/18

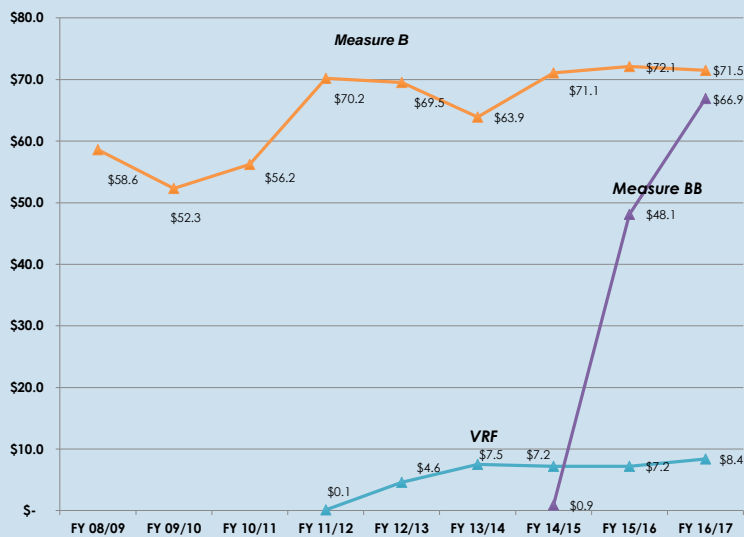
Fiscal Year	Measure B	Vehicle Registration Fee	Measure BB
FY 01/02	\$ 12,006,000		
FY 02/03	\$ 49,455,451		
FY 03/04	\$ 53,086,000		
FY 04/05	\$ 54,404,793		
FY 05/06	\$ 59,357,051		
FY 06/07	\$ 61,176,456		
FY 07/08	\$ 62,543,374		
FY 08/09	\$ 54,501,184		
FY 09/10	\$ 50,808,873		
FY 10/11	\$ 56,693,936	\$ 527,810	
FY 11/12	\$ 60,556,173	\$ 6,978,012	
FY 12/13	\$ 64,812,051	\$ 6,877,080	
FY 13/14	\$ 66,662,145	\$ 7,221,595	
FY 14/15	\$ 69,516,036	\$ 7,369,866	\$ 13,429,323
FY 15/16	\$ 72,008,976	\$ 7,421,869	\$ 69,875,475
FY 16/17	\$ 74,971,061	\$ 7,452,818	\$ 72,194,974
FY 17/18	\$ 81,030,003	\$ 6,840,000	\$ 78,118,871
Total Distributions	\$ 1,003,589,564	\$ 50,689,050	\$ 233,618,643

VRF FY 17/18 includes projection



DLD Expenditure History

\$146.8M Total
FY 16-17 Expenditures



FY 16-17 DLD Accomplishments and Highlights

MEASURE B/BB FUNDED IMPROVEMENTS

\$139.4 million in MB & MBB expenditures

Total Transit Trips	92.9 million trips
Total ADA mandated trips	0.8 million trips
Total Same Day Para-Trips	57,348 paratransit trips
Total Street Rehabilitation	78.5 lane miles
Total Complete Streets	25 projects implemented
Total Bikeways (non-class 1)	14.5 lane miles
Total Bike/Ped Masterplans	4 cities updating master plans
Total Sidewalk Repairs	2 miles



VRF FUNDED IMPROVEMENTS

\$8.4 million in VRF expenditures

Total Street Rehabilitation	45 lane miles
Total Signal Improvements	94 intersections (ITS, signal upgrades/maintenance)

NOTES

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

Collective DLD Fund Balances

(As of the end of Fiscal Year 2016-17)

Jurisdiction:	Measure B	Measure BB	Vehicle Registration Fee	Total Balance
AC Transit	\$4,406,923	\$4,859,416		\$9,266,339
BART	\$0	\$0		\$0
LAVTA	\$0	\$0		\$0
WETA	\$942,696	\$104,279		\$1,046,975
ACE	\$1,159,643	\$2,829		\$1,162,472
Alameda County	\$1,649,615	\$5,358,820	\$630,825	\$7,639,260
City of Alameda	\$3,774,892	\$1,709,082	\$457,525	\$5,941,499
City of Albany	\$721,377	\$789,379	\$48,753	\$1,559,509
City of Berkeley	\$2,496,351	\$3,922,745	\$1,037,275	\$7,456,371
City of Dublin	\$842,263	\$755,108	\$207,516	\$1,804,887
City of Emeryville	\$1,024,966	\$351,899	\$179,404	\$1,556,269
City of Fremont	\$3,154,838	\$1,290,623	\$524,480	\$4,969,941
City of Hayward	\$4,773,849	\$4,101,603	\$1,020,835	\$9,896,287
City of Livermore	\$2,706,144	\$1,780,069	\$1,154,634	\$5,640,847
City of Newark	\$832,684	\$718,569	\$203,027	\$1,754,280
City of Oakland	\$12,493,323	\$9,510,040	\$1,262,281	\$23,265,644
City of Piedmont	\$73,181	\$238,316	\$4,931	\$316,428
City of Pleasanton	\$1,424,633	\$1,760,556	\$760,937	\$3,946,126
City of San Leandro	\$2,313,732	\$1,410,222	\$571,850	\$4,295,804
City of Union City	\$821,847	\$1,112,775	\$633,988	\$2,568,610
Total	\$45,612,959	\$39,776,331	\$8,698,261	\$94,087,551

Program Compliance Purpose

- Independent audit of DLD receipts and expenses
- Completion of program reporting requirements
- Monitor the use and performance of the DLD funds
- Adherence to Timely Use of Funds requirements



Program Compliance Review

- Each year, recipients must report on the prior fiscal year expenditures and submit:
 1. *Audited Financial Statements (separate for each fund)*
 2. *Compliance Reports*

The reporting period for this year is Fiscal Year 2017-18.
- Alameda CTC and the Independent Watchdog Committee (IWC) reviews submitted materials to determine annual program compliance
- Reports published publically on the Alameda CTC website: http://www.alamedactc.org/app_pages/view/4135

Program Compliance Schedule

Dates	Action
September 2018	Compliance Forms Available
September 6 th	Compliance Workshop
December 28th	Audited Financial Statements Due
December 28th	Compliance Reporting Forms Due
January – February 2019	Staff reviews Audited Financial Statements and Compliance Reports and may request additional information
March - April 2019	IWC reviews finalized materials and may request additional information
June 2019	Commission receives Summary Program Compliance Report and considers any Request for Exemptions

3. Audited Financial Statement Requirements

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

2. Restatement of Prior Year Financial Statements

- Required if beginning fund balance does not match the ending fund balance in the financial statements submitted for FY 2016-17.

3. Required Explanations for

- Restatement of fund balances
- Lack of interest earnings

4. 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.

Audited Financial Statements Requirements

5. Primary Components

- Balance Sheet
 - ❖ Assets
 - » *Cash and Investment*
 - » *DLD Receivables (May 2018 and June 2018 Distribution)*
 - https://www.alamedactc.org/app_pages/view/4134
 - » *Interest Receivables*
 - » *Other Assets: Specify*
 - ❖ Liabilities
 - » *Accounts Payable*
 - » *Accrued Liabilities*
 - ❖ Fund Balance
 - » *Restricted for Measure B, BB, VRF Programs and Projects*

Audited Financial Statements Sample Format

- Use the Recommended Sample Format

BALANCE SHEET					
As of June 30, 20XX					
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 Requirements

5. Primary Components (continued)

- Statement of Revenues, Expenditures, and Changes in Fund Balances

- ❖ Revenues

- » DLD received for FY17-18
 - https://www.alamedactc.org/app_pages/view/4134

- » Interest (required)
- » GASB 31 Adjustment (FMV)

Separate lines on statement for each type of revenue

- ❖ Expenditures (examples)

- » General Government
- » Planning and Engineering
- » Construction
- » Transportation and Operations

- ❖ Revenues Over (Under) Expenditures/ Net Change in Fund Balance

- ❖ Beginning Fund Balance
- ❖ Ending Fund Balance

Audited Financial Statements Sample Format

- Use the Recommended Sample Format

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					
	Bicycles and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
REVENUES					
Measure B Direct Local Distribution Program Revenue					
Direct Local Distribution Funds Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Interest (expended)	-	-	-	-	-
GAAP31 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 Requirements

5. Primary Components (continued)

- Independent Audit opinion that demonstrates compliance
 - **Recommended Opinion Language:** "In our opinion, the City of _____ is in compliance with the laws and regulations, contracts, and grant requirements related to [Measure B/Measure BB/VRF] funds as specified in the agreement between the City and the Alameda County Transportation Commission."

Audited Financial Statements

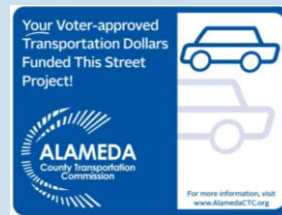
- **Non-compliance** with requirements will require restated/revised Audited Financial Statements
- Contact Alameda CTC's Finance Department with any questions related to the Audited Financial Statements

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

4. Program Compliance Requirements

Program Compliance Requirements

1. **Article:** Publish a Measure B/BB/VRF article
2. **Website:** Publish Measure B/BB/VRF information on jurisdiction's website
3. **Signage:** Post signage on activities funded by Measure B/BB/VRF
 - Sign templates available
http://www.alamedactc.org/app_pages/view/5269
 - Magnets and stickers available



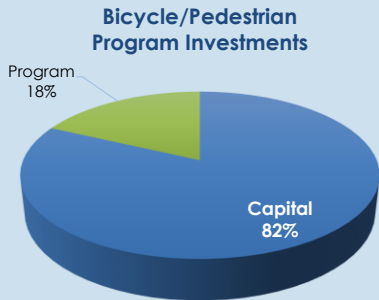
DLD Performance Measures

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; percentage increase less than or equal to inflation as measured by CPI
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

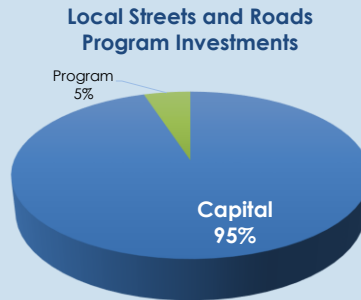


Bike/Ped and LSR Programs Performance Measure

Capital vs. Program Investments: Capital investments must be greater than program investments (staffing, administration, outreach)



\$6.1 M Total MB/BB Bike/Ped Expenditures

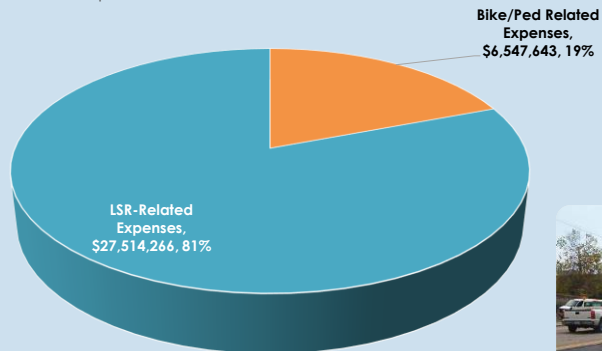


\$51.4 M Total MB/BB LSR Expenditures

MBB Local Streets and Roads 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. Monitored over the life of the Measure.

Measure BB LSR Expenditures on Bike/Pedestrian Improvements



MBB LSR Expenditures on Bike/Ped improvements to date

15% Measure BB LSR Requirement by DLD Recipient

Jurisdiction:	Total LSR Expenditures on Bike/Ped to Date	Total LSR Expenditures on Bike/Ped to Date	Percentage of LSR Expenditures on Bike/Ped over Total LSR Expenditures	15% minimum LSR achieved?
ACPWA	\$144,496	\$456,276	32%	Yes
City of Alameda	\$506,561	\$2,482,513	20%	Yes
City of Albany	\$163,325	\$175,875	93%	Yes
City of Berkeley	\$1,093,810	\$2,785,610	39%	Yes
City of Dublin	\$66,830	\$230,000	29%	Yes
City of Emeryville	\$45,130	\$270,859	17%	Yes
City of Fremont	\$842,788	\$4,444,139	19%	Yes
City of Hayward	\$330,525	\$2,133,222	15%	Yes
City of Livermore	\$143,349	\$644,467	22%	Yes
City of Newark	\$370,728	\$521,154	71%	Yes
City of Oakland	\$2,023,924	\$16,030,930	13%	No
City of Piedmont	\$135,024	\$648,414	21%	Yes
City of Pleasanton	\$110,554	\$539,183	21%	Yes
City of San Leandro	\$350,000	\$1,965,907	18%	Yes
City of Union City	\$220,600	\$733,359	30%	Yes
TOTAL	\$6,547,643	\$34,061,908	19%	Yes

Transit Program Performance Measure

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

Jurisdiction:	On-Time Performance Goal	On-Time Performance Actual	Goal Achieved?
AC Transit	72%	69%	No
ACE	95%	94%	No
BART	95%	89%	No
LAVTA	85%	81%	No
Union City Transit	90%	94%	Yes
WETA	95%	89%	No

Cost Effectiveness: Maintain operating cost per passenger

FY 16-17 Operating Cost Per Passenger Trip			
Jurisdiction:	Total Measure B/BB Cost ¹	Total Passenger Trips	MB/BB Operating Cost Per Passenger Trip
AC Transit	\$ 48,138,004	46,542,112	\$ 1.03
ACE	\$ 2,982,000	1,299,717	\$ 2.29
BART	\$ 647,089	43,200,000	\$ 0.01
LAVTA	\$ 1,592,428	1,536,084	\$ 1.04
Union City Transit	\$ 789,560	277,202	\$ 2.85
WETA ²	\$ -	-	\$ -

Notes:
 1. Costs per trip includes the total Measure B/BB costs divided by number of passenger trips reported by the operator. It does not include total program costs (other funds). Cost per trip varies from agency to agency based on local needs, services provided, program administration, and DLD implementation.
 2. WETA did not expend Measure B/BB funds on operations in FY 16-17.



Paratransit Program Performance Measure

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	Number of One-way Trips	Total MB/BB Costs	MB/BB Cost Per Trip
AC Transit/BART	728,631	\$ 15,529,648	\$ 21.31
LAVTA	50,433	\$ 462,915	\$ 9.18
Union City	21,375	\$ 523,255	\$ 24.48
Total	800,439	\$ 16,515,818	\$ 20.63



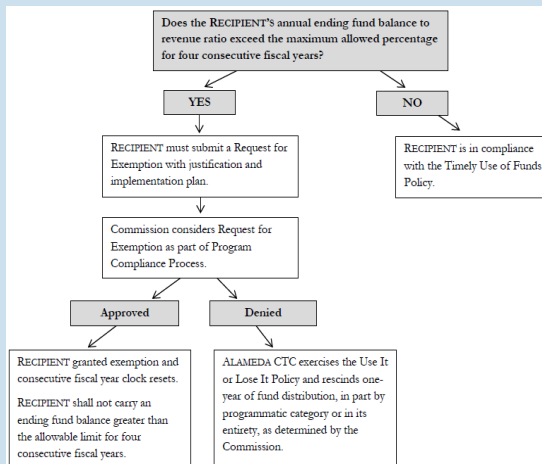
City Door-to-Door Services			
Agency	Number of One-way Trips	Total MB/BB Costs	MB/BB Cost Per Trip
Emeryville	2,771	\$ 31,463	\$ 11.35
Fremont	17,249	\$ 530,308	\$ 30.74
Newark	5,253	\$ 179,826	\$ 34.23
Oakland	12,100	\$ 271,016	\$ 22.40
Pleasanton	7,127	\$ 155,861	\$ 21.87
Total	45,600	\$ 1,168,474	\$ 25.62



Notes:
 1. Costs per trip includes the total Measure/BB costs divided by number of passenger trips reported by the recipient. It does not include total program costs (other funds). Cost per trip varies from agency to agency based on local needs, services provided, program administration, and program implementation of DLD funds.
 2. ADA Mandated Services for AC Transit/BART are provided through the East Bay Paratransit Consortium (EBPC).

Timely Use of Funds Policies

- Policy:** Recipient shall not carry a fiscal year ending fund balance greater than 40 percent of the DLD revenue received for that same fiscal year for four consecutive fiscal years, by funding program.
- Effective:** Policy applies to Fiscal Year 2016-17 funds.



Timely Use of Funds Scenarios

SCENARIO 1: Agency OUT of Compliance
 - Four consecutive years with an above 40% ratio of Ending Fund Balance to Revenue received each year.
 - This agency is out of compliance. Requires exemption request from Timely Use of Funds Policy or penalties under Use It or Lose It.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A - Starting Fund Balance	\$ 100	\$ 100	\$ 200	\$ 300
Row B - Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C - Expenditures	\$ -	\$ -	\$ -	\$ 300
Row D - Ending Fund Balance	\$ 100	\$ 200	\$ 300	\$ 100
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	100.00%

SCENARIO 2: Agency IN Compliance
 - This agency is saving for a large project in YEAR 4.
 - This restarts the four year consecutive clock.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A - Starting Fund Balance	\$ -	\$ 100	\$ 200	\$ 300
Row B - Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C - Expenditures	\$ -	\$ -	\$ -	\$ 361
Row D - Ending Fund Balance	\$ 100	\$ 200	\$ 300	\$ 39
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	99.00%

SCENARIO 3: Agency IN Compliance
 - This agency increased YEAR 2 expenditures to come into compliance.
 - In YEAR 3 decided to limit expenditures. Still in compliance with "four year consecutive clock" restarting at Year 3.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A - Starting Fund Balance	\$ -	\$ 100	\$ 39	\$ 139
Row B - Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C - Expenditures	\$ -	\$ 161	\$ -	\$ -
Row D - Ending Fund Balance	\$ 100	\$ 39	\$ 139	\$ 239
% Ratio of Balance/Revenue	100.00%	99.00%	139.00%	239.00%



Measure B Program Historical Fund Balances

Measure B Direct Local Distribution Ending Fund Balances					
Jurisdiction:	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
AC Transit	\$ -	\$ 3,064,267	\$ 6,573,949	\$ 4,307,532	\$ 4,406,923
BART	\$ -	\$ -	\$ -	\$ -	\$ -
LAVTA	\$ -	\$ -	\$ -	\$ -	\$ -
WETA	\$ 3,183,231	\$ 3,446,424	\$ 2,298,655	\$ 1,777,126	\$ 942,696
ACE	\$ 2,478,936	\$ 2,168,442	\$ 2,176,303	\$ 2,777,950	\$ 1,159,643
Alameda County	\$ 749,251	\$ 2,256,162	\$ 2,339,106	\$ 2,025,682	\$ 1,649,615
City of Alameda	\$ 3,008,030	\$ 2,755,714	\$ 3,069,434	\$ 4,220,309	\$ 3,774,895
City of Albany	\$ 428,813	\$ 129,178	\$ 378,642	\$ 275,120	\$ 275,120
City of Berkeley	\$ 1,548,673	\$ 2,562,623	\$ 1,946,435	\$ 2,289,359	\$ 2,498,331
City of Dublin	\$ 880,674	\$ 869,099	\$ 668,205	\$ 826,958	\$ 842,263
City of Emeryville	\$ 153,027	\$ 416,800	\$ 672,281	\$ 962,237	\$ 1,024,967
City of Fremont	\$ 4,194,003	\$ 3,284,761	\$ 2,200,657	\$ 2,488,555	\$ 3,154,839
City of Hayward	\$ 2,162,307	\$ 2,040,253	\$ 1,607,990	\$ 3,815,761	\$ 4,773,849
City of Livermore	\$ 1,879,663	\$ 1,930,332	\$ 1,226,372	\$ 2,112,181	\$ 2,706,144
City of Newark	\$ 244,705	\$ 475,201	\$ 606,561	\$ 789,539	\$ 832,684
City of Oakland	\$ 11,968,061	\$ 11,447,976	\$ 11,072,392	\$ 10,214,483	\$ 12,493,323
City of Piedmont	\$ 555,947	\$ 393,761	\$ 115,585	\$ 82,292	\$ 73,181
City of Pleasanton	\$ 2,289,901	\$ 1,686,098	\$ 1,530,777	\$ 696,163	\$ 1,424,633
City of San Leandro	\$ 3,472,226	\$ 3,420,388	\$ 3,346,899	\$ 2,340,457	\$ 2,313,732
City of Union City	\$ 1,201,273	\$ 1,142,339	\$ 302,117	\$ 306,691	\$ 821,847
Total	\$ 40,398,721	\$ 43,489,819	\$ 42,132,358	\$ 42,308,395	\$ 45,168,686



Measure BB Program Historical Fund Balances

Measure BB Direct Local Distribution Ending Fund Balances			
Jurisdiction:	FY 14/15	FY 15/16	FY 16/17
AC Transit	\$ 5,843,198	\$ 4,686,801	\$ 4,859,416
BART	\$ -	\$ -	\$ -
LAVTA	\$ -	\$ -	\$ -
WETA	\$ 125,391	\$ 100,576	\$ 104,279
ACE	\$ 34,890	\$ 1,452	\$ 2,829
Alameda County	\$ 506,146	\$ 3,111,405	\$ 5,358,820
City of Alameda	\$ 389,207	\$ 2,007,504	\$ 1,709,082
City of Albany	\$ 88,307	\$ 350,879	\$ 350,879
City of Berkeley	\$ 634,434	\$ 3,521,419	\$ 3,922,745
City of Dublin	\$ 95,140	\$ 626,195	\$ 755,108
City of Emeryville	\$ 61,006	\$ 320,052	\$ 351,899
City of Fremont	\$ 599,542	\$ 2,416,806	\$ 1,290,623
City of Hayward	\$ 610,287	\$ 3,191,770	\$ 4,101,603
City of Livermore	\$ 209,473	\$ 993,560	\$ 1,780,069
City of Newark	\$ 123,198	\$ 612,076	\$ 718,569
City of Oakland	\$ 2,343,116	\$ 9,276,907	\$ 9,510,040
City of Piedmont	\$ 79,133	\$ 23,752	\$ 238,316
City of Pleasanton	\$ 208,325	\$ 1,100,578	\$ 1,760,556
City of San Leandro	\$ 327,542	\$ 1,706,819	\$ 1,410,222
City of Union City	\$ 159,884	\$ 257,566	\$ 1,112,775
Total	\$ 12,438,217	\$ 34,306,118	\$ 39,337,831

VRF Program Historical Fund Balances

Vehicle Registration Fee Direct Local Distribution Ending Fund Balances					
Jurisdiction:	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
Alameda County	\$ -	\$ 201,734	\$ 314,761	\$ 795,013	\$ 630,825
City of Alameda	\$ 644,149	\$ 775,835	\$ 710,844	\$ 620,460	\$ 457,525
City of Albany	\$ 7,094	\$ 19,932	\$ 83,453	\$ 127,231	\$ 127,231
City of Berkeley	\$ 895,715	\$ 1,115,599	\$ 1,059,908	\$ 825,140	\$ 1,037,275
City of Dublin	\$ 281,588	\$ 85,478	\$ 174,188	\$ 215,224	\$ 207,516
City of Emeryville	\$ -	\$ 42,257	\$ 87,399	\$ 131,081	\$ 179,404
City of Fremont	\$ 1,429,311	\$ 695,116	\$ 534,585	\$ 949,487	\$ 524,480
City of Hayward	\$ 489,661	\$ 552,802	\$ 458,779	\$ 1,046,299	\$ 1,020,835
City of Livermore	\$ 522,420	\$ 558,359	\$ 774,914	\$ 750,278	\$ 1,154,634
City of Newark	\$ 215,208	\$ 423,072	\$ 479,695	\$ 256,004	\$ 203,027
City of Oakland	\$ 3,411,708	\$ 2,976,536	\$ 3,022,593	\$ 2,389,944	\$ 1,262,281
City of Piedmont	\$ 94,409	\$ 141,877	\$ 30,453	\$ 3,185	\$ 4,931
City of Pleasanton	\$ 496,324	\$ 174,602	\$ 158,329	\$ 395,672	\$ 760,937
City of San Leandro	\$ 829,658	\$ 499,093	\$ 619,752	\$ 636,938	\$ 571,850
City of Union City	\$ 450,824	\$ 849,671	\$ 804,932	\$ 424,964	\$ 633,988
Total	\$ 9,768,069	\$ 9,111,962	\$ 9,314,585	\$ 9,566,920	\$ 8,776,739

Performance Monitoring Tool

Performance Monitoring Tool

Section 1: Timely Use of Funds

RECIPIENT shall not carry a fiscal year ending fund balance greater than 40 percent of the Direct Local Distribution revenue received for that same fiscal year for four consecutive fiscal years, by funding program.

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
2000 Measure B								
FY Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Ending Fund Balance Percent	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2014 Measure BB								
FY Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Ending Fund Balance Percent	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Section 2: Measure BB LSR Expenditure Requirement

RECIPIENT shall maintain a 15% annual minimum Local Streets and Roads (LSR) investment to support bicycling and walking (for Measure BB funds only).

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
Consecutive LSR Requirement									
Total LSR MBB DLD Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LSR MBB DLD Expenditures on Bike/Ped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ratio: LSR Bike&Ped Expenditure/Total LSR Expenditures	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
15% Minimum achieved?	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

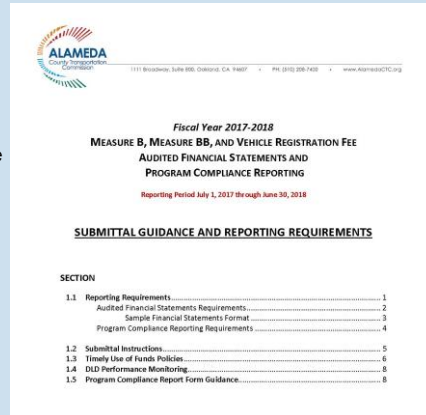
- Tracking of Timely Use of Funds and MBB LSR Expenditure Requirement
- Monitoring Tool (excel sheet) available here: http://www.alamedactc.org/app_pages/view/4136

5. Compliance Reporting Forms Walk-through

Annual Program Compliance Report

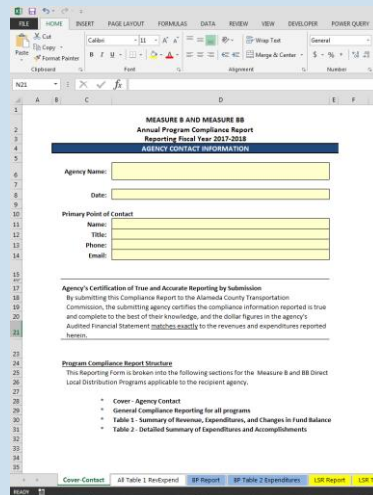
Submittal Instructions and Guidance

- Submittal Instructions, forms and guidance are available on the website: http://www.alamedact.org/app_pages/view/4136
- 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 Fiscal Year 2017-2018**

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.

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 2017-18**

GENERAL COMPLIANCE REPORTING

1. 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"/>

If the plans are over five years past the last adoption year, specify when your agency's will perform its next update.
Indicate N/A if not applicable.

2a. How much of the program balance is encumbered into active contracts and projects?
\$ Encumbered

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

2b. Explain why the program has a fund balance, and how the agency plans to expend the balance down.
Indicate N/A if not applicable.

2c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	(B)D Amount	Project Status
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

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

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

Copy of Article, website, or page Attached? If applicable, briefly explain why the publicity requirement wasn't completed.

	Measure B	Measure BB	Attached?	
Article	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Website	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signage	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



Table 1 – Revenues/Expenditures

MEASURE B AND MEASURE BB
Annual Program Compliance Report Fiscal Year 2017-2018

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

OMB/FY18: Consider the values below based on the Measure B and BB Audited Financial Statements. For the applicable DSD program for your agency, submit these actual financial statements and total reported expenditures as 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	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

B. 2014 MEASURE BB Direct Local Distribution Programs

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

Notes:

Table 2 – Detail of Expenditures

Local Streets and Roads Direct Local Distribution Program
Reporting Period - Fiscal Year 2017-18

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.
* Expenditure total must correspond to your Audited Financial Statements and Table 3 values.

No.	Project Category (Drop-down Menu)	Project Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 17-18	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures
1										\$ -	\$ -
2										\$ -	\$ -
3										\$ -	\$ -
4										\$ -	\$ -
5										\$ -	\$ -
6										\$ -	\$ -
7										\$ -	\$ -
8										\$ -	\$ -
9										\$ -	\$ -
10										\$ -	\$ -
11										\$ -	\$ -
12										\$ -	\$ -
13										\$ -	\$ -
14										\$ -	\$ -
15										\$ -	\$ -
16										\$ -	\$ -
17										\$ -	\$ -
18										\$ -	\$ -
19										\$ -	\$ -
20										\$ -	\$ -
21										\$ -	\$ -
22										\$ -	\$ -
23										\$ -	\$ -
24										\$ -	\$ -
25										\$ -	\$ -
Percentage of Capital vs Administrative Costs										RDY(C)	
a. Total Capital										\$ -	
b. Total Administrative										\$ -	
TOTAL										\$ -	\$ -
Match to Table 17										TRUE	TRUE

If your agency did not expend greater than 50% of total costs on Capital Investments, explain how capital investments will increase in the future over Program Administration (outreach, staffing, administrative support). Indicate N/A if not applicable.

A minimum of 15% of Measure BB ISR funds are required to be expended on bike/pedestrian improvements. In this fiscal year, how much of Measure BB ISR funds were expended on bike/pedestrian improvements? Percent of Measure BB ISR funds expended on bike/pedestrian improvements: Meets minimum 15% threshold?

If your agency did not meet the 15% minimum expenditure requirement this fiscal year, explain why.

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.

Submission Requirements

1. Submit the Audited Financial Statements and the Program Compliance Forms to agomez@alamedactc.org.
 1. *Electronic Versions; 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 in JPEG/GIFS format

Audited Financial Statements

Due Friday, December 28, 2018 by 5 p.m.

Program Compliance Reports

Due Friday, December 28, 2018 by 5 p.m.

Questions?

For more information contact the following staff:

Program Compliance Questions

John Nguyen
Senior Transportation Planner
(510) 208-7419
jnguyen@alamedactc.org

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Assistant Transportation Planner
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Audited Financial Statement Questions

Yoana Navarro
Accounting Manager
[ynavarro@alamedactc.org](mailto:y Navarro@alamedactc.org)
(510) 208-7431