



ALAMEDA COUNTY TRANSPORTATION COMMISSION

Measure B, Measure BB, and Vehicle Registration Fee
Direct Local Distributions
Program Compliance Workshop
Reporting Fiscal Year 2018-19



A presentation to the Direct Local Distribution Recipients
Alameda CTC Staff
September 2019

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

2000 Measure B (MB)

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



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



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 FY18/19

| Fiscal Year | Measure B | Measure BB | Vehicle Registration Fee | Total |
|--------------|------------------------|----------------------|--------------------------|------------------------|
| FY 01/02 | \$12,006,000 | | | \$12,006,000 |
| FY 02/03 | \$49,455,451 | | | \$49,455,451 |
| FY 03/04 | \$53,086,000 | | | \$53,086,000 |
| FY 04/05 | \$54,404,793 | | | \$54,404,793 |
| FY 05/06 | \$59,357,051 | | | \$59,357,051 |
| FY 06/07 | \$61,176,456 | | | \$61,176,456 |
| FY 07/08 | \$62,543,374 | | | \$62,543,374 |
| FY 08/09 | \$54,501,184 | | | \$54,501,184 |
| FY 09/10 | \$50,808,873 | | | \$50,808,873 |
| FY 10/11 | \$56,693,936 | | \$527,810 | \$57,221,746 |
| FY 11/12 | \$60,556,173 | | \$6,978,012 | \$67,534,185 |
| FY 12/13 | \$64,812,051 | | \$6,877,080 | \$71,689,131 |
| FY 13/14 | \$66,662,145 | | \$7,221,595 | \$73,883,740 |
| FY 14/15 | \$69,516,036 | \$13,429,323 | \$7,369,866 | \$90,315,225 |
| FY 15/16 | \$72,008,976 | \$69,875,475 | \$7,421,869 | \$149,306,320 |
| FY 16/17 | \$74,971,061 | \$72,194,974 | \$7,452,819 | \$154,618,854 |
| FY 17/18 | \$81,030,004 | \$78,118,871 | \$7,429,111 | \$166,577,986 |
| FY 18/19 | \$87,708,369 | \$84,886,228 | \$7,601,315 | \$180,195,912 |
| Total | \$1,091,297,933 | \$318,504,871 | \$58,879,476 | \$1,468,682,280 |

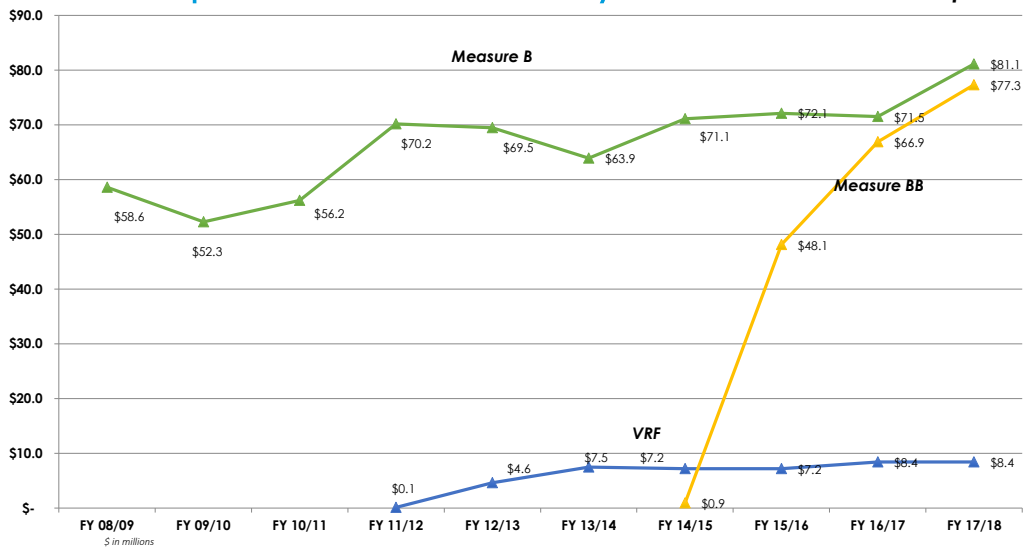


DLD Program Compliance Workshop

5

DLD Expenditure History

**\$166.8 M Total
FY 17-18 Expenditures**



DLD Program Compliance Workshop

6

FY 17-18 DLD Accomplishments

MEASURE B/BB FUNDED IMPROVEMENTS

\$158.4 million in MB & MBB expenditures

| | |
|-------------------------------------|--------------------------------|
| Total Transit Trips | 91.4 million trips |
| Total ADA mandated trips | 0.9 million trips |
| Total Same Day Para-Trips | 62,000 paratransit trips |
| Total Street Rehabilitation | 196 lane miles |
| Total Complete Streets | 12 projects implemented |
| Total Bikeways <i>(non-class 1)</i> | 20 lane miles |
| Total Bike/Ped Masterplans | 6 cities updating master plans |
| Total Sidewalk/curb/gutters | 2 miles various repairs |

VRF FUNDED IMPROVEMENTS

\$8.4 million in VRF expenditures

| | |
|-----------------------------|---|
| Total Street Rehabilitation | 83 lane miles |
| Total Signal Improvements | 106 signals (ITS, signal upgrades/maintenance) |



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

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7

DLD Fund Balances (As of the end of FY 17-18)

| Jurisdiction: | Measure B | Measure BB | Vehicle Registration Fee | Total Balance |
|---------------------|----------------------|----------------------|--------------------------|---------------------|
| AC Transit | \$ 4,864,683 | \$ 5,399,943 | | \$10,264,626 |
| BART | \$ - | \$ - | | \$0 |
| LAVTA | \$ - | \$ - | | \$0 |
| WETA | \$ 1,486,689 | \$ 836,258 | | \$2,322,947 |
| ACE | \$ 377,857 | \$ 5,000 | | \$382,857 |
| Alameda County | \$ 2,912,529 | \$ 5,875,911 | \$1,365,027 | \$10,153,467 |
| City of Alameda | \$ 2,362,180 | \$ 1,642,626 | \$326,605 | \$4,331,411 |
| City of Albany | \$ 904,594 | \$ 1,169,639 | \$137,114 | \$2,211,347 |
| City of Berkeley | \$ 2,858,040 | \$ 5,684,401 | \$981,865 | \$9,524,306 |
| City of Dublin | \$ 1,073,439 | \$ 492,717 | \$290,617 | \$1,856,773 |
| City of Emeryville | \$ 1,315,393 | \$ 598,751 | \$227,615 | \$2,141,759 |
| City of Fremont | \$ 3,807,008 | \$ 2,545,115 | \$1,189,784 | \$7,541,907 |
| City of Hayward | \$ 3,516,839 | \$ 3,262,805 | \$61,687 | \$6,841,331 |
| City of Livermore | \$ 2,971,622 | \$ 2,657,587 | \$1,335,741 | \$6,964,950 |
| City of Newark | \$ 975,281 | \$ 622,483 | \$261,476 | \$1,859,240 |
| City of Oakland | \$ 12,144,394 | \$ 5,815,949 | \$1,825,889 | \$19,786,232 |
| City of Piedmont | \$ 5,103 | \$ 2,370 | \$105 | \$7,578 |
| City of Pleasanton | \$ 469,383 | \$ 1,280,120 | \$274,728 | \$2,024,231 |
| City of San Leandro | \$ 2,540,060 | \$ 1,900,693 | \$775,695 | \$5,216,448 |
| City of Union City | \$ 1,322,073 | \$ 1,062,384 | \$845,403 | \$3,229,860 |
| Total | \$ 45,907,169 | \$ 40,854,751 | \$9,899,351 | \$96,661,271 |



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8

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



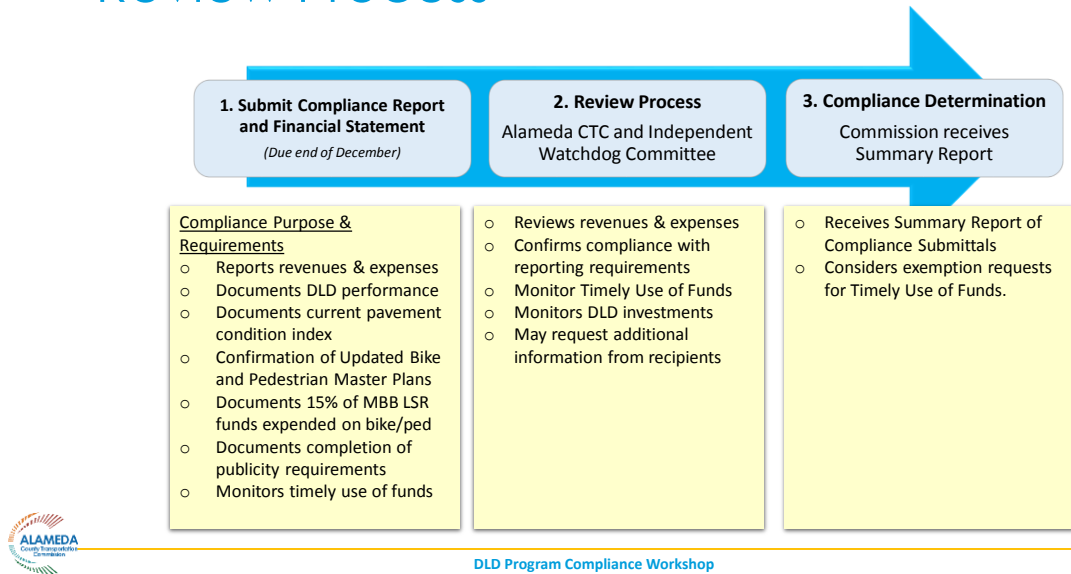
Program Compliance Review

- 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 2018-19.
- Alameda CTC and the Independent Watchdog Committee (IWC) reviews submitted materials to determine annual program compliance
- Reports published publically on the Alameda CTC website



Compliance Requirements and Review Process



11

Schedule

| Dates | Action |
|---------------------------------|--|
| September 2019 | Compliance Forms Available |
| September 5 th | Compliance Workshop |
| December 27th | Audited Financial Statements Due |
| December 27th | Compliance Reporting Forms Due |
| January – February 2020 | Staff reviews Audited Financial Statements and Compliance Reports and may request additional information |
| March - April 2020 | IWC reviews finalized materials and may request additional information |
| June 2020 | Commission receives Summary Program Compliance Report and considers any Request for Exemptions |

12

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 2018-19.
- 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.
- 5. Independent Audit Opinion that demonstrates**
 - Compliance with Measure B/BB/VRF requirements.
 - Financial Statements are presented fairly, in all material respects, the financial position of MB/MBB/VRF as of June 30, 2019



Audited Financial Statements 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



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15

Audited Financial Statements 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 | | | | | |
| | 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 | \$ - | \$ - | \$ - | \$ - | \$ - |

Separate lines for
each type of
revenue

Sample format included in the Program Compliance Submittal Guidance Document



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16

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



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17

4. Program Compliance Reporting



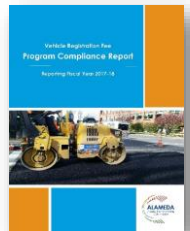
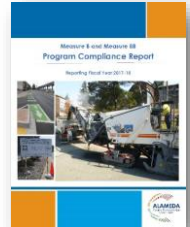
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18

Program Compliance Requirements

Requirement Overview

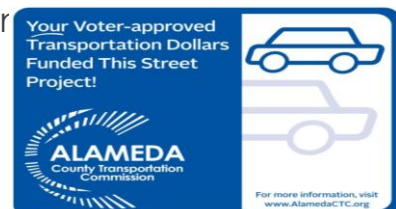
1. Reports revenues & expenses
2. Documents completion of publicity requirements
3. Documents DLD performance
 - Pavement Condition Index
 - Updated Bike and Pedestrian Master Plans
 - Documents 15% of MBB LSR funds expended on bike/ped
 - Monitors timely use of funds



Program Compliance Requirements

Publicity 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 B/BB/VRF



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 |



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21

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 Plan | Anticipated Update Status |
| ACPWA | N/A | N/A | 2012 | Approval in 2019/20 |
| City of Alameda | 2010 | 2009 | N/A | Approval in 2020/21 |
| City of Albany | N/A | N/A | 2014 | Approval in 2020/21 |
| City of Berkeley | 2017 | 2012 | N/A | Approval in 2019/20 |
| City of Dublin | N/A | N/A | 2014 | No Update Required. |
| City of Emeryville | N/A | N/A | 2017 | No Update Required. |
| City of Fremont | 2018 | 2016 | N/A | No Update Required. |
| City of Hayward | 2007 | N/A | N/A | Begin update in 2018/19 |
| City of Livermore | N/A | N/A | 2018 | No Update Required. |
| City of Newark | N/A | N/A | 2017 | No Update Required. |
| City of Oakland | 2012 | 2017 | N/A | Approval in 2018/19 |
| City of Piedmont | N/A | N/A | 2014 | No Update Required. |
| City of Pleasanton | N/A | N/A | 2017 | No Update Required. |
| City of San Leandro | 2018 | 2018 | 2018 | No Update Required. |



DLD Program Compliance Workshop

22

Local Street and Roads Program Performance Measure

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

| Jurisdiction: | PCI Score | PCI Score > 60? |
|---------------------|-----------|-----------------|
| Alameda County | 71 | Yes |
| City of Alameda | 64 | Yes |
| City of Albany | 58 | No |
| City of Berkeley | 56 | No |
| City of Dublin | 85 | Yes |
| City of Emeryville | 77 | Yes |
| City of Fremont | 72 | Yes |
| City of Hayward | 70 | Yes |
| City of Livermore | 77 | Yes |
| City of Newark | 76 | Yes |
| City of Oakland | 55 | No |
| City of Piedmont | 61 | Yes |
| City of Pleasanton | 79 | Yes |
| City of San Leandro | 56 | No |
| City of Union City | 81 | Yes |

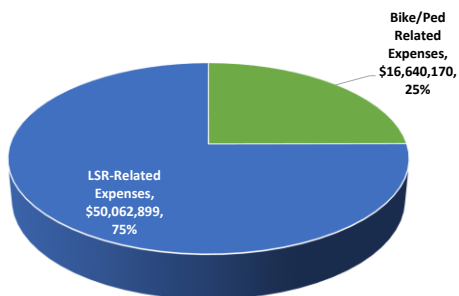


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23

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.



| Jurisdiction: | Total LSR Expenditures to Date | Total LSR Expenditures on Bike/Ped to Date | Percentage of LSR Expenditures on Bike/Ped over Total LSR Expend | 15% minimum LSR achieved? |
|---------------------|--------------------------------|--|--|---------------------------|
| ACPWA | \$3,041,727 | \$2,378,758 | 78% | Yes |
| City of Alameda | \$4,581,446 | \$2,390,264 | 52% | Yes |
| City of Albany | \$175,875 | \$163,325 | 93% | Yes |
| City of Berkeley | \$4,210,014 | \$1,166,574 | 28% | Yes |
| City of Dublin | \$1,020,000 | \$243,874 | 24% | Yes |
| City of Emeryville | \$338,325 | \$55,250 | 16% | Yes |
| City of Fremont | \$6,035,000 | \$1,942,788 | 32% | Yes |
| City of Hayward | \$6,294,769 | \$1,322,716 | 21% | Yes |
| City of Livermore | \$767,398 | \$173,438 | 23% | Yes |
| City of Newark | \$1,117,332 | \$390,212 | 35% | Yes |
| City of Oakland | \$31,235,844 | \$4,947,344 | 16% | Yes |
| City of Piedmont | \$1,255,728 | \$254,807 | 20% | Yes |
| City of Pleasanton | \$1,973,416 | \$444,914 | 23% | Yes |
| City of San Leandro | \$3,008,337 | \$507,420 | 17% | Yes |
| City of Union City | \$1,647,858 | \$258,488 | 16% | Yes |
| Total | \$66,703,069 | \$16,640,170 | 25% | Yes |



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24

Transit Program Performance Measures

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% | 70% | No |
| ACE | 95% | 89% | No |
| BART | 95% | 92% | No |
| LAVTA | 85% | 85% | Yes |
| Union City Transit | 90% | 92% | Yes |
| WETA | 95% | 96% | Yes |

Cost Effectiveness: Maintain operating cost per passenger

| FY 17-18 Operating Cost Per Passenger Trip | | | |
|--|--------------------------------------|-----------------------|---|
| Jurisdiction: | Total Measure B/BB Cost ¹ | Total Passenger Trips | MB/BB Operating Cost Per Passenger Trip |
| AC Transit | \$ 51,491,476 | 45,755,619 | \$1.13 |
| ACE | \$ 4,064,817 | 1,398,954 | \$2.91 |
| BART | \$ 729,401 | 43,000,000 | \$0.02 |
| LAVTA | \$ 1,721,958 | 1,647,003 | \$1.05 |
| Union City Transit | \$ 843,951 | 277,717 | \$3.04 |
| WETA | - | - | - |

Notes:

- 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.
- WETA did not expend Measure B/BB funds on operations in FY 17-18.



DLD Program Compliance Workshop

25



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 | Number of One-way Trips | Total MB/BB Costs | Total Costs | MB/BB Cost Per Trip | Total Costs Per Trip (all Sources) |
| AC Transit | 531,840 | \$12,327,122 | \$25,873,096 | \$23.18 | \$48.65 |
| BART | 238,942 | \$4,331,550 | \$12,013,729 | \$18.13 | \$50.28 |
| LAVTA | 50,967 | \$497,715 | \$1,860,252 | \$9.77 | \$36.50 |
| Union City | 18,028 | \$515,120 | \$914,346 | \$28.57 | \$50.72 |

| City Door-to-Door Services | | | | | |
|----------------------------|-------------------------|-------------------|-------------|---------------------|------------------------------------|
| Agency | Number of One-way Trips | Total MB/BB Costs | Total Costs | MB/BB Cost Per Trip | Total Costs Per Trip (all Sources) |
| Emeryville | 2,281 | \$60,600 | \$60,600 | \$26.57 | \$26.57 |
| Fremont | 18,178 | \$494,388 | \$494,388 | \$27.20 | \$27.20 |
| Hayward | 1,525 | \$75,000 | \$75,000 | \$49.18 | \$49.18 |
| Newark | 5,438 | \$168,677 | \$168,677 | \$31.02 | \$31.02 |
| Oakland | 14,328 | \$343,715 | \$398,763 | \$23.99 | \$27.83 |
| Pleasanton | 7,555 | \$181,002 | \$181,002 | \$23.96 | \$23.96 |

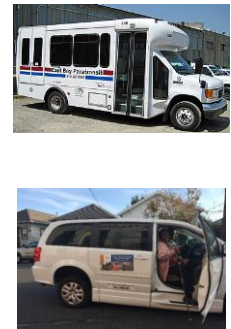
Notes:

- Costs per trip includes the total Measure B/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.
- ADA Mandated Services for AC Transit/BART are provided through the East Bay Paratransit Consortium (EBPC).



DLD Program Compliance Workshop

26



Measure B DLD Historical Balance

| Jurisdiction: | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 |
|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| AC Transit | \$ 3,064,267 | \$ 6,573,949 | \$ 4,307,532 | \$ 4,406,923 | \$4,864,683 |
| BART | \$ - | \$ - | \$ - | \$ - | \$0 |
| LAVTA | \$ - | \$ - | \$ - | \$ - | \$0 |
| WETA | \$ 3,446,424 | \$ 2,298,655 | \$ 1,777,126 | \$ 942,696 | \$1,486,689 |
| ACE | \$ 2,168,442 | \$ 2,176,303 | \$ 2,777,950 | \$ 1,159,643 | \$377,857 |
| Alameda County | \$ 2,256,162 | \$ 2,339,106 | \$ 2,025,682 | \$ 1,649,615 | 2,912,529 |
| City of Alameda | \$ 2,755,714 | \$ 3,069,434 | \$ 4,220,309 | \$ 3,774,895 | \$2,362,180 |
| City of Albany | \$ 129,178 | \$ 378,642 | \$ 275,120 | \$ 275,120 | \$904,594 |
| City of Berkeley | \$ 2,562,623 | \$ 1,946,435 | \$ 2,289,359 | \$ 2,498,331 | \$2,858,040 |
| City of Dublin | \$ 869,099 | \$ 668,205 | \$ 826,958 | \$ 842,263 | \$1,073,439 |
| City of Emeryville | \$ 416,800 | \$ 672,281 | \$ 962,237 | \$ 1,024,967 | \$1,315,393 |
| City of Fremont | \$ 3,284,761 | \$ 2,200,657 | \$ 2,488,555 | \$ 3,154,839 | \$3,807,008 |
| City of Hayward | \$ 2,040,253 | \$ 1,607,990 | \$ 3,815,761 | \$ 4,773,849 | \$3,516,839 |
| City of Livermore | \$ 1,930,332 | \$ 1,226,372 | \$ 2,112,181 | \$ 2,706,144 | \$2,971,622 |
| City of Newark | \$ 475,201 | \$ 606,561 | \$ 789,539 | \$ 832,684 | \$975,281 |
| City of Oakland | \$ 11,447,976 | \$ 11,072,392 | \$ 10,214,483 | \$ 12,493,323 | \$12,144,394 |
| City of Piedmont | \$ 393,761 | \$ 115,585 | \$ 82,292 | \$ 73,181 | \$5,103 |
| City of Pleasanton | \$ 1,686,098 | \$ 1,530,777 | \$ 696,163 | \$ 1,424,633 | \$469,383 |
| City of San Leandro | \$ 3,420,388 | \$ 3,346,899 | \$ 2,340,457 | \$ 2,313,732 | \$2,540,060 |
| City of Union City | \$ 1,142,339 | \$ 302,117 | \$ 306,691 | \$ 821,847 | \$1,322,073 |
| Total | \$ 43,489,819 | \$ 42,132,358 | \$ 42,308,395 | \$ 45,168,686 | \$45,907,169 |



Measure BB DLD Historical Balance

| Jurisdiction: | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 |
|---------------------|----------------------|----------------------|----------------------|----------------------|
| AC Transit | \$ 5,843,198 | \$ 4,686,801 | \$ 4,859,416 | \$ 5,399,943 |
| BART | \$ - | \$ - | \$ - | \$ - |
| LAVTA | \$ - | \$ - | \$ - | \$ - |
| WETA | \$ 125,391 | \$ 100,576 | \$ 104,279 | \$ 836,258 |
| ACE | \$ 34,890 | \$ 1,452 | \$ 2,829 | \$ 5,875,911 |
| Alameda County | \$ 506,146 | \$ 3,111,405 | \$ 5,358,820 | \$ 1,642,626 |
| City of Alameda | \$ 389,207 | \$ 2,007,504 | \$ 1,709,082 | \$ 5,000 |
| City of Albany | \$ 88,307 | \$ 350,879 | \$ 350,879 | \$ 1,169,639 |
| City of Berkeley | \$ 634,434 | \$ 3,521,419 | \$ 3,922,745 | \$ 5,684,401 |
| City of Dublin | \$ 95,140 | \$ 626,195 | \$ 755,108 | \$ 492,717 |
| City of Emeryville | \$ 61,006 | \$ 320,052 | \$ 351,899 | \$ 598,751 |
| City of Fremont | \$ 599,542 | \$ 2,416,806 | \$ 1,290,623 | \$ 2,545,115 |
| City of Hayward | \$ 610,287 | \$ 3,191,770 | \$ 4,101,603 | \$ 3,262,805 |
| City of Livermore | \$ 209,473 | \$ 993,560 | \$ 1,780,069 | \$ 2,657,587 |
| City of Newark | \$ 123,198 | \$ 612,076 | \$ 718,569 | \$ 622,483 |
| City of Oakland | \$ 2,343,116 | \$ 9,276,907 | \$ 9,510,040 | \$ 5,815,949 |
| City of Piedmont | \$ 79,133 | \$ 23,752 | \$ 238,316 | \$ 2,370 |
| City of Pleasanton | \$ 208,325 | \$ 1,100,578 | \$ 1,760,556 | \$ 1,280,120 |
| City of San Leandro | \$ 327,542 | \$ 1,706,819 | \$ 1,410,222 | \$ 1,900,693 |
| City of Union City | \$ 159,884 | \$ 257,566 | \$ 1,112,775 | \$ 1,062,384 |
| Total | \$ 12,438,217 | \$ 34,306,118 | \$ 39,337,831 | \$ 40,854,751 |



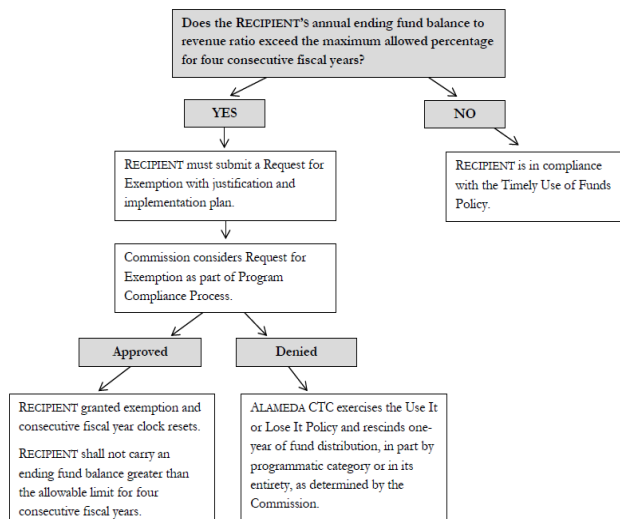
VRF DLD Historical Balance

| Jurisdiction: | FY 13/14 | FY 14/15 | FY 15/16 | FY 16/17 | FY 17/18 |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Alameda County | \$ 201,734 | \$ 314,761 | \$ 795,013 | \$ 630,825 | \$ 1,365,027 |
| City of Alameda | \$ 775,835 | \$ 710,844 | \$ 620,460 | \$ 457,525 | \$ 326,605 |
| City of Albany | \$ 19,932 | \$ 83,453 | \$ 127,231 | \$ 127,231 | \$ 137,114 |
| City of Berkeley | \$ 1,115,599 | \$ 1,059,908 | \$ 825,140 | \$ 1,037,275 | \$ 981,865 |
| City of Dublin | \$ 85,478 | \$ 174,188 | \$ 215,224 | \$ 207,516 | \$ 290,617 |
| City of Emeryville | \$ 42,257 | \$ 87,399 | \$ 131,081 | \$ 179,404 | \$ 227,615 |
| City of Fremont | \$ 695,116 | \$ 534,585 | \$ 949,487 | \$ 524,480 | \$ 1,189,784 |
| City of Hayward | \$ 552,802 | \$ 458,779 | \$ 1,046,299 | \$ 1,020,835 | \$ 61,687 |
| City of Livermore | \$ 558,359 | \$ 774,914 | \$ 750,278 | \$ 1,154,634 | \$ 1,335,741 |
| City of Newark | \$ 423,072 | \$ 479,695 | \$ 256,004 | \$ 203,027 | \$ 261,476 |
| City of Oakland | \$ 2,976,536 | \$ 3,022,593 | \$ 2,389,944 | \$ 1,262,281 | \$ 1,825,889 |
| City of Piedmont | \$ 141,877 | \$ 30,453 | \$ 3,185 | \$ 4,931 | \$ 105 |
| City of Pleasanton | \$ 174,602 | \$ 158,329 | \$ 395,672 | \$ 760,937 | \$ 274,728 |
| City of San Leandro | \$ 499,093 | \$ 619,752 | \$ 636,938 | \$ 571,850 | \$ 775,695 |
| City of Union City | \$ 849,671 | \$ 804,932 | \$ 424,964 | \$ 633,988 | \$ 845,403 |
| Total | \$ 9,111,962 | \$ 9,314,585 | \$ 9,566,920 | \$ 8,776,739 | \$ 9,899,351 |



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.



Measure B Timely Use of Funds Monitoring

Measure B
Ratio Ending Balance /
Annual Revenue

| Agency | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 |
|---------------------|----------|----------|----------|----------|
| AC Transit | 15% | 16% | | |
| BART | 0% | 0% | | |
| LAVTA | 0% | 0% | | |
| WETA | 91% | 133% | | |
| ACE | 41% | 12% | | |
| ACPWA | 50% | 77% | | |
| City of Alameda | 166% | 92% | | |
| City of Albany | 143% | 156% | | |
| City of Berkeley | 69% | 72% | | |
| City of Dublin | 133% | 142% | | |
| City of Emeryville | 293% | 344% | | |
| City of Fremont | 79% | 88% | | |
| City of Hayward | 128% | 88% | | |
| City of Livermore | 208% | 220% | | |
| City of Newark | 101% | 111% | | |
| City of Oakland | 92% | 84% | | |
| City of Piedmont | 16% | 1% | | |
| City of Pleasanton | 121% | 38% | | |
| City of San Leandro | 115% | 123% | | |
| City of Union City | 47% | 71% | | |



DLD Program Compliance Workshop

31

Measure BB Timely Use of Funds Monitoring

Measure BB
Ratio Ending Balance /
Annual Revenue

| Agency | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 |
|---------------------|----------|----------|----------|----------|
| AC Transit | 15% | 16% | | |
| BART | 0% | 0% | | |
| LAVTA | 0% | 0% | | |
| WETA | 15% | 115% | | |
| ACE | 0% | 0% | | |
| ACPWA | 201% | 192% | | |
| City of Alameda | 81% | 69% | | |
| City of Albany | 169% | 218% | | |
| City of Berkeley | 116% | 155% | | |
| City of Dublin | 137% | 75% | | |
| City of Emeryville | 108% | 169% | | |
| City of Fremont | 40% | 72% | | |
| City of Hayward | 125% | 93% | | |
| City of Livermore | 157% | 224% | | |
| City of Newark | 107% | 88% | | |
| City of Oakland | 75% | 43% | | |
| City of Piedmont | 56% | 1% | | |
| City of Pleasanton | 159% | 110% | | |
| City of San Leandro | 80% | 104% | | |
| City of Union City | 80% | 72% | | |



DLD Program Compliance Workshop

32

VRF Timely Use of Funds Monitoring

| Agency | VRF Ratio Ending Balance / Annual Revenue | | | |
|---------------------|---|----------|----------|----------|
| | FY 16/17 | FY 17/18 | FY 18/19 | FY 19/20 |
| ACPWA | 86% | 188% | | |
| City of Alameda | 136% | 97% | | |
| City of Albany | 61% | 172% | | |
| City of Berkeley | 204% | 193% | | |
| City of Dublin | 75% | 103% | | |
| City of Emeryville | 361% | 458% | | |
| City of Fremont | 49% | 111% | | |
| City of Hayward | 131% | 8% | | |
| City of Livermore | 272% | 315% | | |
| City of Newark | 96% | 124% | | |
| City of Oakland | 70% | 102% | | |
| City of Piedmont | 10% | 0% | | |
| City of Pleasanton | 210% | 76% | | |
| City of San Leandro | 133% | 182% | | |
| City of Union City | 184% | 248% | | |



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.

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

| 2014 Measure BB | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 |
|--------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| FY Revenue | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FY Fund Balance | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FY Ending Fund Balance Percent | | | #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).

| Consecutive LSR Requirement | 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 |
|--|----------|----------|----------|----------|----------|----------|----------|----------|---------|
| 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: <https://www.alamedactc.org/funding/direct-local-prog-dist-pay/>



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/direct-local-prog-dist-pay/>
- Compliance Report Format
 - Measure B/BB combined in one workbook
 - VRF is another separate workbook

ALAMEDA
County Transportation Commission

111 Broadway, Suite 800, Oakland, CA 94607 • PH: (510) 266-7400 • www.alamedactc.org

Fiscal Year 2018-2019
MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE
AUDITED FINANCIAL STATEMENTS AND
PROGRAM COMPLIANCE REPORTING
Reporting Period July 1, 2018 through June 30, 2019

SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS

| SECTION | |
|--|---|
| 1.1 Reporting Requirements..... | 1 |
| Audited Financial Statements Requirements..... | 2 |
| Sample Financial Statements Format..... | 3 |
| Program Compliance Reporting Requirements..... | 4 |
| 1.2 Submittal Instructions..... | 5 |
| 1.3 Timely Use of Funds Policies..... | 6 |
| 1.4 DLD Performance Monitoring..... | 6 |
| 1.5 Program Compliance Report Form Guidance..... | 6 |

End of Year Program Compliance Report



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

The screenshot shows the Excel interface with the reporting form. The form is titled "MEASURE B AND MEASURE BB Annual Program Compliance Report Reporting Fiscal Year 2018-2019". It includes sections for "AGENCY CONTACT INFORMATION", "Agency's Certification of True and Accurate Reporting by Submission", and "Program Compliance Report Structure". The bottom of the screen shows the Excel ribbon with tabs for "Cover Sheet", "Table 1 Revenue", "Table 2 Expenditures", and "Table 3".



Cover Sheet

The cover sheet form is titled "MEASURE B AND MEASURE BB Annual Program Compliance Report Reporting Fiscal Year 2018-2019". It includes sections for "AGENCY CONTACT INFORMATION", "Agency's Certification of True and Accurate Reporting by Submission", and "Program Compliance Report Structure". The form includes fields for Agency Name, Date, Primary Point of Contact (Name, Title, Phone, Email), and a section for the Agency's Certification. The bottom of the form includes the "Program Compliance Report Structure" section, which lists the following sections: Cover - Agency Contact, General Compliance Reporting for all programs, Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance, and Table 2 - Detailed Summary of Expenditures and Accomplishments.



General Compliance Reporting



Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19
GENERAL COMPLIANCE REPORTING

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

| Adoption Year |
|------------------------|
| Bicycle Master Plan |
| Pedestrian Master Plan |
| Bike/Foot Master Plan |

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 fund balance is encumbered into active contracts/projects?

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

| | \$ Encumbered |
|-------------|---------------|
| MB Balance | \$ - |
| MBB Balance | \$ - |
| Total | \$ - |

2b. Why is there a fund balance? 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 | DLD 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).

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

Table 1 – Revenues / Expenditures



MEASURE B AND MEASURE BB
Annual Program Compliance Report Fiscal Year 2018-2019
TABLE 1: SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

DIRECTIONS: Complete the sections below based on the Measure B and BB Audited Financial Statements, for the respective 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 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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

| Bicycle and Pedestrian Direct Local Distribution Program | | | | | | | | | | | |
|--|--------------------------------------|-----------------------------------|----------------------------------|--|--------------|------------------------------|--------------------------------|--|--|-------------------------------|--------------------------------|
| Reporting Period - Fiscal Year 2018-19 | | | | | | | | | | | |
| 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 1 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 18-19 | 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 | | | | | | | | | | \$ - | \$ - |
| Total Percentage of Capital vs Administrative Costs | | | | RDV/DI | | | | | | | |
| 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. | | | | | | | | | | TOTAL | |
| | | | | | | | | | | Match to Table 1? | |
| | | | | | | | | | | TRUE | TRUE |



Table 2 – Detail of Expenditures Unit Guide

| Unit | Unit Used to Describe |
|--------------------------------------|--|
| Bicycle Parking Spaces | Number of bike parking spaces (Bike Parking Spaces/ Bicycle Racks Installed – indicate spaces) |
| Intersection | Number of intersections improved, traffic signals, roundabouts, etc. Use the additional column to provide specific details. |
| Lane Miles | Length of roadway, street improvements (widening), and bicycle facilities (bike lane specific) |
| 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

Metric: Investment into capital projects and programs is greater than funding program administration.

| | |
|-----------------------------------|--|
| 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 jnguyen@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 27, 2019 by 5 p.m.

Program Compliance Reports

Due Friday, December 27, 2019 by 5 p.m.



Questions?

For more information contact the following staff:

Program Compliance Questions

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

Audited Financial Statement Questions

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

