In November 2000, Alameda County voters approved Measure B, which extended the County’s 1986 half-cent transportation sales tax to 2022 and set forth a 20-year Expenditure Plan to enhance the County’s transportation system. Measure B also established a Citizens Watchdog Committee (CWC) to review all Measure B expenditures for compliance with the Expenditure Plan.

In November 2014, Alameda County voters approved Measure BB, which increased the County’s half-cent transportation sales tax to one full cent, extended the tax through 2045 and set forth a 30-year Expenditure Plan for essential transportation improvements in every city throughout the County.

The 2014 Measure BB established an Independent Watchdog Committee (IWC) that reports its findings annually to the public to ensure appropriate use of sales tax funds and provides oversight by reviewing Measure B expenditures and Measure BB expenditures and performance measures. The IWC replaced and assumed responsibility for CWC activities in July 2015. The IWC does not opine on other funds the Alameda CTC manages and/or programs. This 19th annual report reviews expenditures and IWC activities during the fiscal year ended June 30, 2020 (FY2019-20).


The IWC concludes that 2000 Measure B and 2014 Measure BB tax dollars were spent in accordance with the intent of the two measures during FY2019-20, except as noted on the last page of the full report. However, opportunities for improvement remain.

Summary of Revenues and Expenditures

The Alameda County Transportation Commission (Alameda CTC) is responsible for administering the Measure B and Measure BB transportation sales tax measures. In FY2019-20, Measure B revenues for Alameda CTC totaled $155.4 million, and audited expenditures totaled $151.0 million. Measure BB revenues totaled $154.9 million, and audited expenditures totaled $204.4 million in FY2019-20.1

Measure B and Measure BB Funded Programs

Alameda CTC allocates approximately 60 percent of Measure B and 65 percent of Measure BB funds on a monthly basis by by formula and through competitive grants to local jurisdictions and transit operators for ongoing maintenance, operations and small infrastructure or capital projects.

In FY2019-20, Alameda CTC expended $86.5 million in Measure B funds and $106.8 million in Measure BB funds on programs, including local streets and roads, mass transit, special transportation for seniors and people with disabilities, bicycle and pedestrian safety, community development and technology projects.
Measure B and Measure BB Funded Projects

Alameda CTC allocates approximately 40 percent of Measure B and 35 percent of Measure BB funds to capital projects. In FY2019-20, Alameda CTC expended $34.8 million of 2000 Measure B funds and $90.9 million of 2014 Measure BB funds on capital projects for transportation infrastructure improvements, such as BART rail modernization and improvements, express lanes, highway and transit improvements, local street and road enhancements, intermodal projects and other local projects.

The map on the right highlights the location of Measure B and Measure BB capital projects active during FY2019-20. Details for these active capital projects including phase, funding commitments and project expenditures are provided in the full IWC Annual Report to the Public at www.AlamedaCTC.org/IWC2021Report.

Note: The map is for illustrative purposes only (not to scale) and includes some parks and waterways not under Alameda CTC’s jurisdiction. Projects which include subprojects at multiple locations do not appear on the map.

Independent Watchdog Committee Activities

IWC members performed the following activities from July 1, 2019 through June 30, 2020.

• Ongoing Programs and Capital Projects Monitoring: The IWC monitors specific programs, capital projects and issues of concern.

• Independent Audit of Alameda CTC: The IWC reviews the independent auditor’s plan for the audit before it begins and reviews the draft audited Comprehensive Annual Financial Report regarding Measure B and Measure BB revenues and expenditures.

• Audit and Compliance Report Review: The IWC members review audited financial statements and compliance reports, including performance measures, received from Measure B and Measure BB direct local distribution (DLD) recipients to ensure expenditures comply with the requirements in the applicable Expenditure Plan.

• Issues Identification Process: IWC members may request and receive information if they have concerns regarding Measure B and Measure BB expenditures. In FY2019-20, the topics of reallocating Measure BB project funds, City of Oakland local streets and roads performance and performance measure information for the public were addressed using this process.

• Annual Report to the Public: Each year, the IWC establishes a subcommittee to develop the annual report to the public regarding Measure B and Measure BB expenditures and to discuss distribution and outreach for the annual report.

How to Get Involved

Independent Watchdog Committee meetings are open to the public. If you are interested in vacancies on Alameda CTC’s advisory committees, contact Alameda CTC. Visit www.AlamedaCTC.org or contact the IWC at IndependentWatchdog@alamedactc.org to learn more.

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