



ALAMEDA COUNTY TRANSPORTATION COMMISSION

Measure B, Measure BB, and Vehicle Registration Fee
Direct Local Distributions
Program Compliance Workshop
Reporting Fiscal Year 2022-23



A presentation to the Direct Local Distribution Recipients
Alameda CTC Staff
September, 27 2023

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 2000, Measure B reauthorized with 81.5% voter approval rate
- Sunset on March 30, 2022



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
- Full penny of revenue collections from April 1, 2022 to 2045



DLD Program Overview

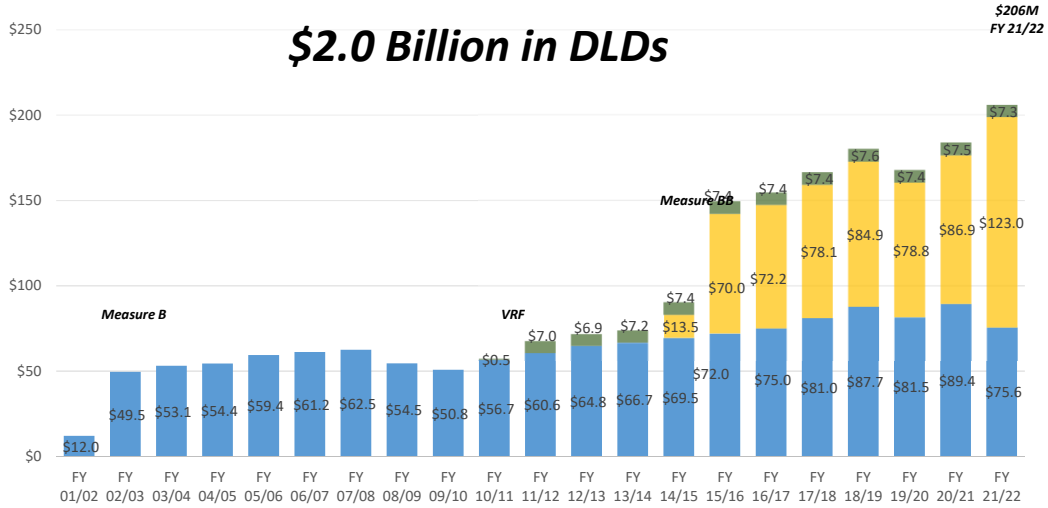
\$320 M Generated Through Voter-Approved Measures



- **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)



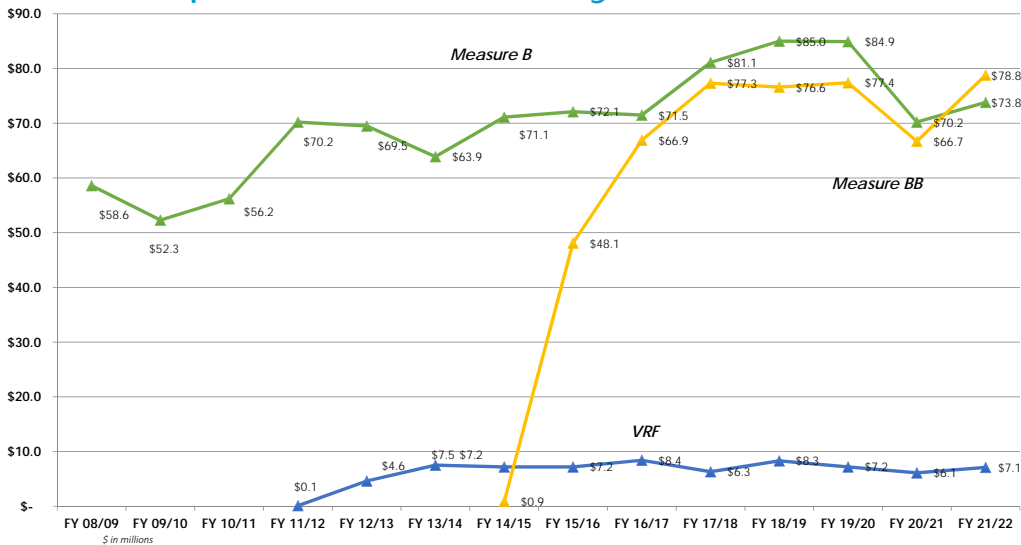
Measure B/BB/VRF DLD Historical Revenue



DLD Program Compliance Workshop

DLD Expenditure History

**\$159.1M Total
FY 21-22 Expenditures**



DLD Program Compliance Workshop

FY21/22 DLD Performance & Accomplishments

MEASURE B/BB FUNDED IMPROVEMENTS \$152.6 million in MB & MBB expenditures

Total Transit Trips	39 million trips
Total ADA mandated trips	352,000 trips
Total Meal Delivery <i>(transportation only)</i>	186,000 meals
Total Street Rehabilitation	242 lane miles
Total Bike Lane and Sidewalks	18 lane miles
Total Bike/Ped Masterplans	1 plans approved 4 updates underway

VRF FUNDED IMPROVEMENTS \$7.1 million in VRF expenditures

Total Street Rehabilitation	109 lane miles
Total Signal Improvements	294 signals improved (ITS, signal maintenance)

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



City of San Leandro – Street Rehabilitation (Corvallis St.)



City of Berkeley – Pavement Rehabilitation Program (Milvia St.)



DLD Fund Balance as of June 30, 2022

Jurisdiction:	Total MB/BB/VRF Balance
AC Transit	\$22,389,574
BART	\$0
LAVTA	\$0
WETA	\$5,281,184
ACE	\$5,036,413
Alameda County	\$12,522,595
City of Alameda	\$9,967,496
City of Albany	\$5,572,549
City of Berkeley	\$17,399,968
City of Dublin	\$2,652,788
City of Emeryville	\$2,202,956
City of Fremont	\$9,777,656
City of Hayward	\$21,818,212
City of Livermore	\$8,238,739
City of Newark	\$3,595,779
City of Oakland	\$43,372,285
City of Piedmont	\$751,539
City of Pleasanton	\$5,515,507
City of San Leandro	\$7,928,133
City of Union City	\$7,020,834
Total	\$191,044,207



Program Compliance Purpose

1. Audit of DLD receipts and expenses
2. Adherence to Master Agreement and TEP Requirements
3. Monitor DLD eligible use and performance
4. Compliance with Timely Use of Funds Policy



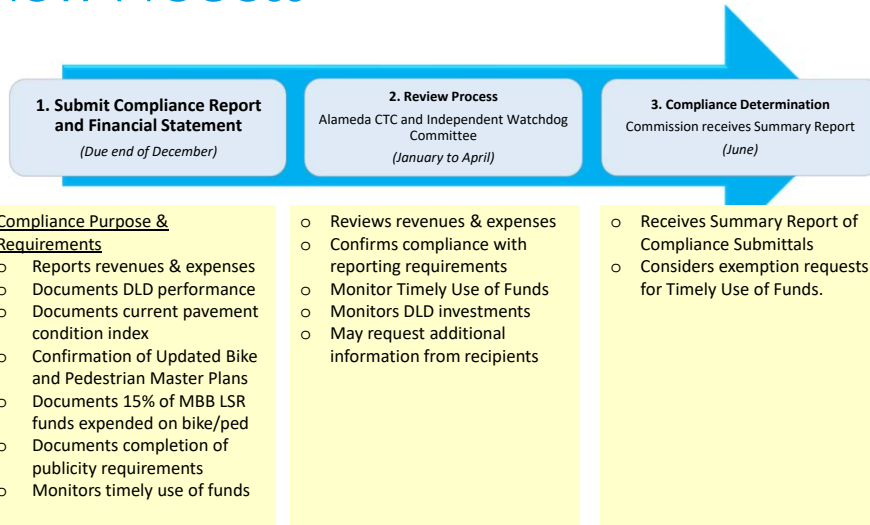
How Do We Monitor DLD Compliance?

- DLD Recipients must submit
 1. Audited Financial Statements (separate for each fund source)
 2. Program Compliance Reports

The reporting period for this year is Fiscal Year 2021-22.
- Alameda CTC and the Independent Watchdog Committee (IWC) reviews submitted materials to determine annual program compliance
- Reports published publically on the Alameda CTC's website



Compliance Requirements and Review Process



Schedule

Dates	Action
September 27 th	Compliance Workshop
October 2023	Compliance Forms Available
December 29th	Audited Financial Statements Due
December 29th	Compliance Reporting Forms Due
January – April 2024	Staff and IWC reviews Audited Financial Statements and Compliance Reports and may request additional information
June 2024	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. Required Explanations for

- Restatement of fund balances
- Lack of interest earnings

3. 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.

4. 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, 2023



Audited Financial Statements Sample Format

DLD Receivables for FY22-23:

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 Sample Format

Report each revenue type separately.

Clearly state the type of revenue.

Avoid descriptions such as "Other Revenues" as this will result in a comment.

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	\$ -	\$ -	\$ -	\$ -	\$ -

Sample format included in the Program Compliance Submittal Guidance Document



Audited Financial Statements Sample Format

Independent Audit Opinion that demonstrates:

1. Financial Statements are presented fairly

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure B Program as of June 30, 2022, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

2. Compliance with Measure B/BB/VRF requirements

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Measure B Program for the year ended June 30, 2022.



Sample format included in the Program Compliance Submittal Guidance Document

DLD Program Compliance Workshop

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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



DLD Program Compliance Workshop

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4. Program Compliance Reporting



Program Compliance Requirements

1. Financial Reports on revenues, expenses, changes in fund balance
2. Documents DLD use and performance
 - DLD expenditure eligibilities
 - Pavement Condition Index (PCI)
 - Updated Bike and Pedestrian Master Plans
 - Documents 15% of MBB LSR funds expended on bike/ped
 - General reporting on DLD performance, geolocation of investments, planned DLD usage.
3. Timely Use of Funds
4. Documents completion of publicity requirements
 - Article, website, and signage.



DLD Performance Measures

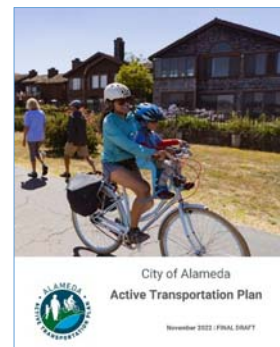
DLD Program	Performance Measure	Performance Metric and Standard
Bicycle/Pedestrian	Current Master Plans	Plan(s) no more than 5 years old, based on adoption date.
	Capital Project and Program Investment	Investment into capital projects and programs is greater than funding program administration
Local 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



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	Anticipated Status
Plan Update Underway				
City of Alameda	2010	2009	N/A	Approval in 2022
City of Emeryville	2017	2017	2017	Approval in 2023
City of Fremont	2018	2016	N/A	Approval by 2024
City of Newark	N/A	N/A	2017	Approval in 2023
No Update Required: Plan current in the last five years				
ACPWA	N/A	N/A	2019	No Update Required.
City of Albany	N/A	N/A	2019	No Update Required.
City of Berkeley	2017	2021	2021	No Update Required.
City of Dublin	N/A	N/A	2023	No Update Required.
City of Hayward	N/A	N/A	2020	No Update Required.
City of Livermore	N/A	N/A	2018	No Update Required.
City of Oakland	2019	2017	N/A	No Update Required.
City of Piedmont	N/A	N/A	2021	No Update Required.
City of Pleasanton	N/A	N/A	2018	No Update Required.
City of San Leandro	N/A	N/A	2018	No Update Required.
City of Union City	N/A	N/A	2021	No Update Required.



Local Street and Roads Program Performance Measure

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

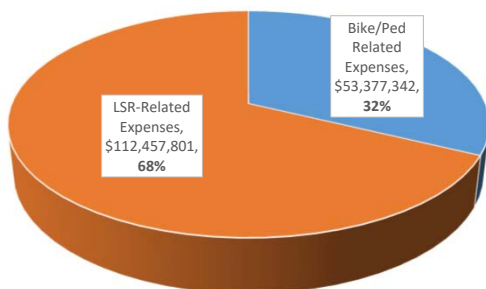
MTC PCI Reports	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Alameda County	71	72	71	72	72
City of Alameda	72	71	70	70	68
City of Albany	59	57	57	56	57
City of Berkeley	57	58	57	58	57
City of Dublin	85	85	85	84	82
City of Emeryville	77	75	74	74	75
City of Fremont	72	73	73	73	72
City of Hayward	70	70	70	70	69
City of Livermore	78	78	79	79	79
City of Newark	76	75	75	74	73
City of Oakland	54	54	53	52	53
City of Piedmont	61	62	64	64	64
City of Pleasanton	79	78	79	78	78
City of San Leandro	57	56	57	55	55
City of Union City	81	79	78	77	76



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.

Measure BB LSR Expenditures on Bike/Pedestrian Improvements



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	\$13,454,637	\$11,818,913	88%	Yes
City of Alameda	\$10,108,503	\$6,900,970	68%	Yes
City of Albany	\$1,099,257	\$449,915	41%	Yes
City of Berkeley	\$14,300,339	\$3,245,792	23%	Yes
City of Dublin	\$3,118,103	\$1,335,085	43%	Yes
City of Emeryville	\$1,336,679	\$397,730	30%	Yes
City of Fremont	\$14,559,082	\$7,375,592	51%	Yes
City of Hayward	\$12,530,851	\$2,028,149	16%	Yes
City of Livermore	\$3,904,048	\$1,423,650	36%	Yes
City of Newark	\$2,539,155	\$878,356	35%	Yes
City of Oakland	\$71,052,160	\$13,438,597	19%	Yes
City of Piedmont	\$3,486,651	\$818,227	23%	Yes
City of Pleasanton	\$4,639,657	\$934,731	20%	Yes
City of San Leandro	\$7,208,275	\$1,730,679	24%	Yes
City of Union City	\$2,497,746	\$600,958	24%	Yes
Total	\$165,835,143	\$53,377,342	32%	Yes

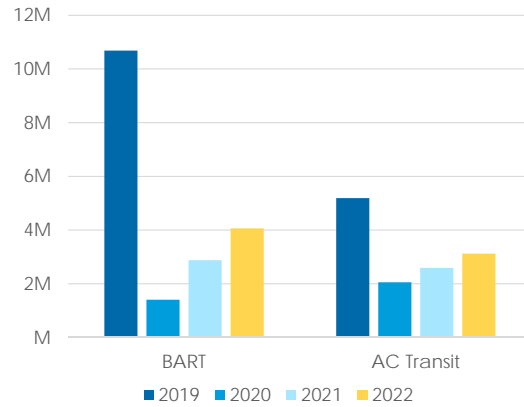


Transit Program Performance Measures

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

Jurisdiction:	On-Time Goal	FY 19/20	FY 20/21	FY 21/22	Under/Over Goal for FY 21/22
AC Transit	72%	73%	76%	74%	2%
ACE	95%	76%	91%	89%	-6%
BART	91%	89%	95%	86%	-5%
LAVTA	85%	88%	92%	91%	6%
Union City Transit	90%	92%	95%	92%	2%
WETA	95%	97%	95%	98%	3%

Transit Ridership Recovering Slowly (2022 Performance Report)



Cost Effectiveness: Maintain operating cost per passenger

Jurisdiction:	FY 19/20		FY 20/21		FY 21/22	
	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost
AC Transit	\$1.40	\$12.11	\$2.96	\$29.45	\$2.37	\$19.70
ACE	\$12.99	-	\$84.50	\$783.08	\$31.77	\$420.97
BART	\$0.03	-	\$0.14	\$129.02	\$0.09	\$71.04
LAVTA	\$1.23	\$10.91	\$4.54	\$30.71	\$2.47	\$17.36
Union City Transit	\$4.56	\$18.24	\$8.00	\$38.52	\$5.22	\$27.12



Notes:
 1. Costs per trip includes the total Measure B/BB and other source costs (if provided) divided by number of passenger trips reported by the operator.
 2. Cost per trip varies from agency to agency based on local needs, services provided, program administration, and DLD implementation.
 3. WETA reported no expenditures on service operations.

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	FY 19/20			FY 20/21			FY 21/22		
	No. of one-way Trips	MB/BB Cost	Total Cost	No. of one-way Trips	MB/BB Cost	Total Cost	No. of one-way Trips	MB/BB Cost	Total Cost
East Bay Paratransit	556,430	\$30.77	\$70.53	199,824	\$89.78	\$136.21	316,791	\$62.63	\$114.39
LAVTA	34,687	\$15.19	\$46.56	14,960	\$40.04	\$75.20	22,454	\$32.95	\$67.68
Union City	14,638	\$38.11	\$65.77	7,462	\$82.89	\$82.89	12,892	\$49.28	\$87.79

AC Transit and BART ADA Mandated services are through the East Bay Paratransit Consortium



City-Based Door to Door Program

Agency	FY 19/20			FY 20/21			FY 21/22		
	No. of one-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	No. of one-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	No. of one-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip
Emeryville	2,330	\$15.27	\$36.73	1,211	\$24.95	\$66.24	2,500	\$24.13	\$45.30
Fremont	14,058	\$33.34	\$33.34	8,254	\$36.28	\$36.28	10,257	\$34.97	\$34.97
Newark	2,057	\$66.18	\$66.18	2,731	\$39.30	\$39.30	4,158	\$33.22	\$33.22
Oakland	20,271	\$27.00	\$27.00	14,090	\$51.00	\$51.00	13,243	\$53.51	\$56.23
Pleasanton	5,815	\$47.62	\$47.62	1,810	\$96.83	\$96.83	3,463	\$93.08	\$93.08
San Leandro	-	-	-	6,699	\$17.97	\$17.97	7,235	\$63.74	\$63.74



DLD Fund Balance and Utilization

- Fund Balance represents accounting balance as of June 30, 2022.
- All recipients are in-compliance with Timely Use of Funds Policies (max. allowable balance is 4 times the annual revenue)
- Recipients actively expending balances with encumbrances towards ongoing projects and programs.
- Fund balances are also strategically planned and committed as a leveraging source for competitive opportunities.

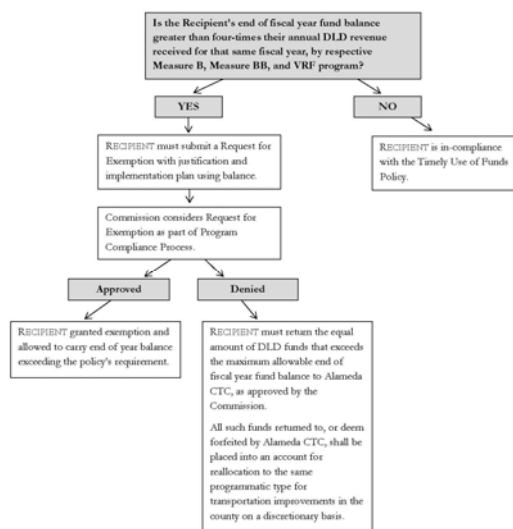
Jurisdiction:	Total MB/BB/VRF Balance	Total Encumbrance	Total Remaining (Bal. - Encumbered)
AC Transit	\$22,389,574	\$22,367,127	\$22,447
BART	\$0	\$0	\$0
LAVTA	\$0	\$0	\$0
WETA	\$5,281,184	\$4,708,382	\$572,802
ACE	\$5,036,413	\$1,698,610	\$3,337,803
Alameda County	\$12,522,595	\$2,713,335	\$9,809,260
City of Alameda	\$9,967,496	\$5,973,000	\$3,994,496
City of Albany	\$5,572,549	\$2,217,792	\$3,354,757
City of Berkeley	\$17,399,968	\$2,914,029	\$14,485,939
City of Dublin	\$2,652,788	\$2,652,788	\$0
City of Emeryville	\$2,202,956	\$56,070	\$2,146,886
City of Fremont	\$9,777,656	\$1,619,445	\$8,158,211
City of Hayward	\$21,818,212	\$8,382,786	\$13,435,426
City of Livermore	\$8,238,739	\$5,082,788	\$3,155,951
City of Newark	\$3,595,779	\$453,430	\$3,142,350
City of Oakland	\$43,372,285	\$6,032,170	\$37,340,115
City of Piedmont	\$751,539	\$583,539	\$168,000
City of Pleasanton	\$5,515,507	\$4,616,975	\$898,532
City of San Leandro	\$7,928,133	\$2,797,280	\$5,130,854
City of Union City	\$7,020,834	\$0	\$7,020,834
Total	\$191,044,207	\$74,869,545	\$116,174,662



Timely Use of Funds Policies

Policy: RECIPIENT shall expend DLD funds expeditiously pursuant to the following requirements:

- RECIPIENT may not hold an end of fiscal year fund balance of greater than **four-times** their annual DLD revenue received for that same fiscal year, by respective Measure B, Measure BB, and VRF Program. The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.
- Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2026.
- RECIPIENT must document the use of end of year program fund balances



Measure B Balance Monitoring

Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2026.

Measure B	
Agency/ Jurisdiction:	Ending MB Balance
AC Transit	\$409,980
BART	\$0
LAVTA	\$0
WETA	\$2,607,182
ACE	\$3,591,996
ACPWA	\$4,363,054
City of Alameda	\$3,753,408
City of Albany	\$1,616,792
City of Berkeley	\$5,530,119
City of Dublin	\$1,256,241
City of Emeryville	\$835,452
City of Fremont	\$3,680,793
City of Hayward	\$8,338,480
City of Livermore	\$2,529,018
City of Newark	\$1,488,989
City of Oakland	\$19,474,402
City of Piedmont	\$212,549
City of Pleasanton	\$1,841,905
City of San Leandro	\$1,991,757
City of Union City	-



Measure BB Balance Monitoring

RECIPIENT may not hold an end of fiscal year fund balance of greater than four-times their annual DLD revenue received for that same fiscal year.

The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.

Measure BB				
Agency/ Jurisdiction:	FY 21/22 MBB Revenue	FY 21/22 Ending MBB Balance	Max Balance (4x Revenue)	Max Balance % Used
AC Transit	\$53,537,995	\$21,979,594	\$214,151,979	10%
BART	\$4,595,536	\$0	\$18,382,144	0%
LAVTA	\$1,719,603	\$0	\$6,878,411	0%
WETA	\$1,148,884	\$2,674,002	\$4,595,536	58%
ACE	\$2,297,768	\$1,444,417	\$9,191,072	16%
ACPWA	\$4,486,702	\$7,317,449	\$17,946,808	41%
City of Alameda	\$3,743,973	\$5,864,298	\$14,975,892	39%
City of Albany	\$744,019	\$2,881,805	\$2,976,078	97%
City of Berkeley	\$5,690,474	\$10,795,897	\$22,761,896	47%
City of Dublin	\$1,086,660	\$1,154,113	\$4,346,642	27%
City of Emeryville	\$551,407	\$1,259,955	\$2,205,627	57%
City of Fremont	\$5,580,868	\$5,806,095	\$22,323,471	26%
City of Hayward	\$5,517,639	\$12,630,466	\$22,070,556	57%
City of Livermore	\$1,935,782	\$4,570,951	\$7,743,126	59%
City of Newark	\$1,156,989	\$1,866,729	\$4,627,955	40%
City of Oakland	\$21,424,233	\$21,290,682	\$85,696,934	25%
City of Piedmont	\$675,426	\$422,903	\$2,701,704	16%
City of Pleasanton	\$1,893,934	\$3,241,400	\$7,575,734	43%
City of San Leandro	\$2,968,521	\$4,744,505	\$11,874,082	40%
City of Union City	\$2,289,066	\$3,717,327	\$9,156,262	41%



VRF Balance Monitoring

RECIPIENT may not hold an end of fiscal year fund balance of greater than four-times their annual DLD revenue received for that same fiscal year.

The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.

Vehicle Registration Fee				
Agency/ Jurisdiction:	FY 21/22 VRF Revenue	FY 21/22 Ending VRF Balance	Max Balance (4x Revenue)	Max Balance % Used
ACPWA	\$777,843	\$842,092	\$3,111,374	27%
City of Alameda	\$314,674	\$349,790	\$1,258,698	28%
City of Albany	\$66,351	\$1,073,952	\$265,406	405%
City of Berkeley	\$454,252	\$1,073,952	\$1,817,008	59%
City of Dublin	\$287,282	\$242,434	\$1,149,129	21%
City of Emeryville	\$48,965	\$107,549	\$195,860	55%
City of Fremont	\$993,254	\$290,768	\$3,973,016	7%
City of Hayward	\$847,136	\$849,266	\$3,388,545	25%
City of Livermore	\$405,050	\$1,138,770	\$1,620,201	70%
City of Newark	\$207,179	\$240,061	\$828,716	29%
City of Oakland	\$1,694,342	\$2,607,201	\$6,777,367	38%
City of Piedmont	\$43,946	\$116,086	\$175,786	66%
City of Pleasanton	\$348,011	\$432,201	\$1,392,045	31%
City of San Leandro	\$467,747	\$1,191,872	\$1,870,989	64%
City of Union City	-	-	-	-



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/reporting-and-grant-forms/>
- Compliance Report Format
 - Measure B/BB combined in one workbook
 - VRF is another separate workbook

ALAMEDA
County Transportation
Commission

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Fiscal Year 2022-2023
MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE
AUDITED FINANCIAL STATEMENTS AND
PROGRAM COMPLIANCE REPORTING
Reporting Period July 1, 2022 through June 30, 2023

SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS

SECTION	
1.1	Reporting Requirements
	Audited Financial Statements Requirements
	Sample Financial Statements Format
	Program Compliance Reporting Requirements
1.2	Submittal Instructions
1.3	Timely Use of Funds Policies
1.4	DLD Performance Monitoring
1.5	Program Compliance Report Form Guidance

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

MEASURE B AND MEASURE BB
Annual Program Compliance Report
Reporting Period - Fiscal Year 2022-23

PRIMARY 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 reporting 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.

Additionally, for the 2000 Measure B and 2014 Measure BB Direct Local Distribution (DLD) Funds, pursuant to the California Public Utilities Code (38500) (c), funds generated by the transportation sales tax are to be used to supplement and not replace existing local revenues used for transportation purposes. By submitting this report, the agency certifies that DLD Funds are supplementing and not replacing existing local revenues used for transportation purposes.

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 Sheet | All Table 1 Revenue | All Report | All Table 2 Expenditures | All Table 2 Table



Cover Sheet

**MEASURE B AND MEASURE BB
Annual Program Compliance Report
Reporting Period - Fiscal Year 2022-23**

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.

Additionally, for the 2000 Measure B and 2014 Measure BB Direct Local Distribution (DLD) funds, pursuant to the California Public Utilities Code 380001 (e), funds generated by the transportation sales tax are to be used to supplement and not replace existing local revenues used for transportation purposes. By submit this report, the agency confirms that DLD funds are supplementing and not replacing existing local revenues used for transportation purposes.

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 2022-23**

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"/>

1a. If the plans are over five-years past the last adoption year, specify the status of the current update.
Indicate N/A if not applicable.

1b. Describe which how your bike/pedestrian master plan is being implemented in the reporting fiscal year i.e. which projects being implemented and transportation benefits/needs addressed.

2. Describe how your reported DLD expenditures specifically addressed safety.

2a. How much of the end of year fund balance is encumbered into active contracts/projects?
Encumbered value should be less than or equal to the end of year balance.

	\$ Encumbered
M3 Balance \$ -	\$ -
M33 Balance \$ -	\$ -
Total \$ -	\$ -

2b. Why is there a fund balance? Indicate N/A if not applicable.



Table 1 – Revenues / Expenditures

MEASURE B AND MEASURE BB
Annual Program Compliance Report

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

DIRECTIONS: Complete the sections below based on the Measure B and BB Audited Financial Statements, for the applicable 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	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

DLD Recipient verifies amounts above agree to DLD Recipient's audited financial statements, and DLD Recipient verifies end of the year Fund Balance reflects what is stated on the audited financial statements.

Notes

B. 2014 MEASURE BB Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Measure BB Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

DLD Recipient verifies amounts above agree to DLD Recipient's audited financial statements, and DLD Recipient verifies end of the year Fund Balance reflects what is stated on the audited financial statements.

Notes



Table 1 – Timely Use of Funds

C. TIMELY USE OF FUNDS MONITORING

Policy: RECIPIENT may not hold an end of fiscal year fund balance of greater than four-times their annual DLD revenue received for that same fiscal year, by respective Measure B and Measure BB Program. The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.

Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2026.

This autopopulated section provides a tool to monitor a RECIPIENT's compliance to this policy.

	Total Annual Revenue (A)	Maximum Allowed Balance (4x Annual) (B) = (A) * 4	Current DLD Balance (C)	Current Balance Over / Under Maximum Allowed (D) = (C) - (B)
Measure BB	\$ -	\$ -	\$ -	\$ -
Measure B	\$ -	\$ -	\$ -	\$ -

Measure B Balance must be exhausted June 30, 2026.

Exemption Requests: RECIPIENT must demonstrate that extraordinary circumstances have occurred, and provide a timely expenditure plan that would justify the exemption.

For Exemption consideration, answer the follow:

- 1) Explain and justify why there is a excess balance beyond the maximum allowed.
- 2) Describe an Expenditure Plan, activities, and estimated timeframe to draw down balances.



Table 2 – Detail of Expenditures

Bicycle and Pedestrian Direct Local Distribution Program

Reporting Period - Fiscal Year 2022-23

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year. Performance reporting/quantity complete and other fund expenditures should be consistent with reporting data sent to other agencies (regional/state/federal reporting). 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 22-23	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	High Injury Network	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											RDY(D)			
a. Total Capital											\$ -			
b. Total Administrative											\$ -			
											TOTAL	Match to Table 17		
													TRUE	TRUE

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.



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

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

Due by December 29, 2023

1. Submit the Audited Financial Statements and the Program Compliance Forms to tdillman@alamedactc.org and jnguyen@alamedactc.org
 1. Electronic Versions only; 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 improvements in JPEG/GIFS format



Questions?

For more information contact the following staff:

Program Compliance and Submission Questions

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Audited Financial Statement Questions

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