



ALAMEDA COUNTY TRANSPORTATION COMMISSION

Measure B, Measure BB, and Vehicle Registration Fee

Direct Local Distributions Program Compliance Workshop

Reporting Fiscal Year 2024-25



A presentation to the Direct Local Distribution Recipients

Alameda CTC Staff

September 18, 2025

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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



DLD Program Compliance Workshop

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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 Compliance Workshop

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DLD Program Overview

\$400M 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)



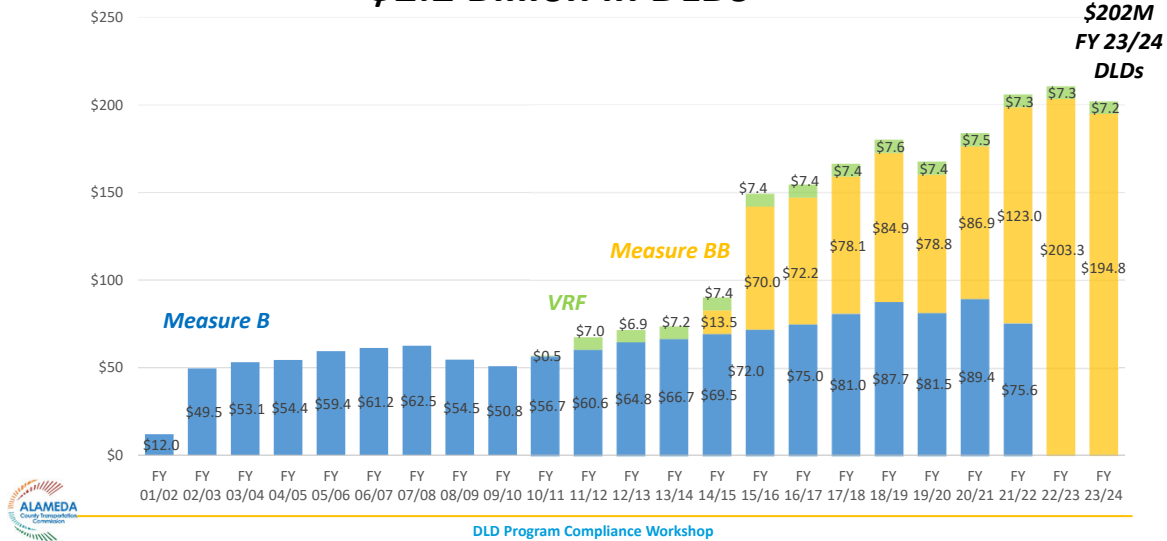
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Measure B/BB/VRF DLD Historical Revenue

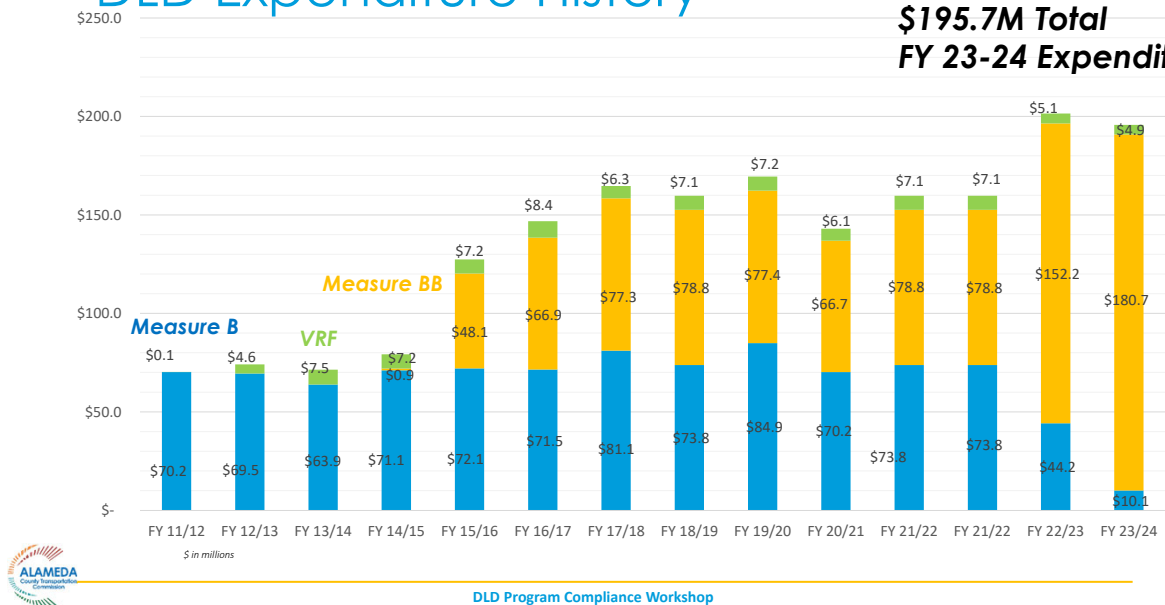
\$2.2 Billion in DLDs



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DLD Expenditure History

\$195.7M Total FY 23-24 Expenditures



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FY23/24 DLD Performance & Accomplishments

\$195.7M
Total DLD Expenditures

MEASURE B/BB FUNDED IMPROVEMENTS

\$190.8 million in MB & MBB expenditures

Total Transit Trips	57.5 million trips
Total ADA mandated trips	537,619 trips
Total Street Rehabilitation	162 lane miles
Total Bike Lane and Sidewalks	20 lane miles
Total Bike/Ped Masterplans	7 updates underway

VRF FUNDED IMPROVEMENTS

\$4.9 million in VRF expenditures

Total Street Rehabilitation	52 lane miles
Total Signal Improvements	197 signals improved (ITS, safety enhancements)

NOTES

¹Quantity completed are as reported by the jurisdictions, and represent a rounded value.

²Not all improvement types or activities are shown.



City of Hayward – D and Watkins St. Street Resurfacing/Maintenance



City of Dublin – Iron Horse Trail Bridge



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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



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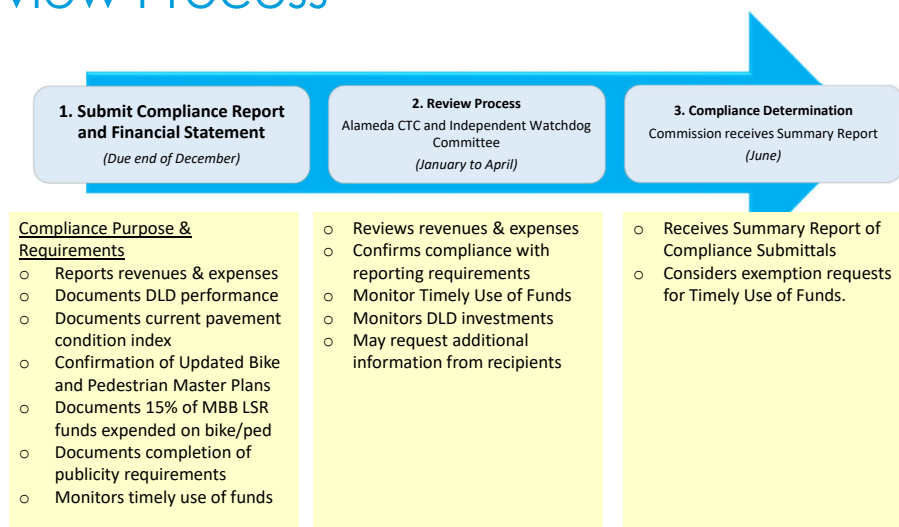
How Do We Monitor DLD Compliance?

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

The reporting period is Fiscal Year 2024-25.
- 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	Forms available
September 18 th	Compliance Workshop
December 27th	Audited Financial Statements Due
December 27th	Compliance Reporting Forms Due
January – April 2026	Staff and IWC reviews Audited Financial Statements and Compliance Reports and may request additional information
June 2026	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
- **Measure B ONLY** - Jurisdictions with an ending fund balance as of June 30, 2024 for **Measure B** are required to submit an audited financial statement for June 30, 2025

- | | |
|-----------------------|------------------------|
| 1. City of Alameda | 7. City of Hayward |
| 2. City of Albany | 8. City of Livermore |
| 3. City of Berkeley | 9. City of Newark |
| 4. City of Dublin | 10. City of Pleasanton |
| 5. City of Emeryville | 11. City of Union City |
| 6. City of Fremont | |



Audited Financial Statements Requirements

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

- Financial Statements are presented fairly, in all material respects, the financial position of MB/MBB/VRF as of June 30, 2025
- Compliance with Measure B/BB/VRF requirements.



Audited Financial Statements Sample Format

DLD Receivables
for FY24-25:

DLD Payments for
May 2025 and
June 2025 (see
handout for
amounts)

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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Sales & Use Tax Revenue Allocations

ALAMEDA COUNTY TRANSPORTATION COMMISSION
MEASURE BB SALES & USE TAX REVENUE ALLOCATIONS

Scheduled SBOE Issue Date:
Fiscal Period:

7/24/2025
May, 2025

Cash Received 7/30/25

Recipient	Local S & R	Bicycle & Pedestrian	Paratransit	Total
Alameda	419,493.30	44,992.45	44,381.43	508,867.18
Albany	101,033.77	11,713.33	7,813.04	120,560.14
Berkeley	953,285.07	72,228.18	70,054.54	1,095,567.79
Dublin	123,425.16	42,022.20	165,447.36	330,894.72
Emeryville	64,874.89	7,872.88	8,808.97	81,556.74
Freemont	808,287.56	132,117.19	118,891.59	1,059,296.34
Hayward	466,754.33	92,075.74	174,185.15	733,015.22
LAYTA			77,864.55	77,864.55
Livermore	204,943.43	48,888.93	253,829.96	507,662.32
Newark	103,000.33	28,878.84	28,852.54	160,731.71
Oakland	2,421,028.55	244,881.87	281,927.58	2,947,838.00
Piedmont	85,162.21	8,213.89	81,406.29	174,792.39
Placentia	159,023.34	43,775.89	45,846.43	248,645.66
San Leandro	269,388.05	85,196.74	83,033.21	437,618.00
Union City	143,902.99	38,284.68	45,085.25	227,272.92
County of Alameda	17,658.80	94,175.85	17,555.80	129,390.45
County North	429,457.00		429,457.00	858,914.00
County Central	93,089.00		93,089.00	186,178.00
County East	540,205.89	88,178.88	0.00	628,384.77
County Totals	6,526,085.57	845,215.15	945,212.55	8,316,513.27
Total Direct Local Distribution Disbursements				
16,889,885.71				



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ALAMEDA COUNTY TRANSPORTATION COMMISSION
MEASURE BB SALES & USE TAX REVENUE ALLOCATIONS

Scheduled SBOE Issue Date:
Fiscal Period:

9/26/2025
June, 2025

Cash Received 9/2/25

Recipient	Local S & R	Bicycle & Pedestrian	Paratransit	Total
Alameda	443,171.40	47,535.38	45,880.80	536,587.58
Albany	106,744.08	12,375.35	8,043.32	127,162.75
Berkeley	1,007,888.61	78,328.32	74,013.64	1,160,230.57
Dublin	130,401.00	44,307.24		174,708.24
Emeryville	68,330.24	8,105.54	7,183.80	83,619.58
Freemont	538,020.79	130,594.30	120,978.88	789,613.97
Hayward	524,030.30	97,275.75	184,040.47	805,346.52
LAYTA			82,265.31	82,265.31
Livermore	216,528.60	51,840.54		268,369.14
Newark	108,828.13	28,384.83	28,345.87	165,558.83
Oakland	2,837,238.89	296,627.68	278,711.40	3,412,577.97
Piedmont	90,007.49	8,554.88	96,572.37	205,134.74
Placentia	160,064.32	40,285.05	51,263.36	251,612.73
San Leandro	309,880.59	53,031.68	65,582.04	428,494.31
Union City	152,038.22	42,448.70	47,812.30	242,299.22
County of Alameda		88,285.30		88,285.30
County North	18,855.85		18,855.85	37,711.70
County Central	453,730.04		453,730.04	907,460.08
County East	68,350.37		68,350.37	136,700.74
County Totals	6,094,026.87	899,695.89	969,920.55	8,963,643.31
Total Direct Local Distribution Disbursements				
17,844,482.24				



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Vehicle Registration Fees Fund Allocations

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2024/25

May, 2025 Net Revenues	\$	1,050,538.73	Rec'd 7/15/2025
Local Road Improvement and Repair Program	60%	\$	630,323.24
Warrants to be Drawn for:	Planning Area	Amount	
Alameda	1	\$	27,769.54
Albany	1		7,229.52
Berkeley	1		44,578.32
Emeryville	1		4,735.74
Oakland	1		151,203.89
Piedmont	1		3,835.11
Hayward	2		64,665.33
San Leandro	2		35,252.06
County of Alameda	2		54,892.17
Fremont	3		91,261.61
Newark	3		18,564.82
Union City	3		26,445.76
Dublin	4		29,832.76
Livermore	4		34,705.95
Pleasanton	4		31,077.76
County of Alameda	4		4,272.90

Cash Received 7/28/25 Total Local Road Improvement and Repair Program \$ 630,323.24

Reserve for Discretionary Programs	40%	\$	420,215.49
Transit for Congestion Relief Program		\$	262,634.67
Local Transportation Technology Program			105,053.87
Pedestrian and Bicyclist Access and Safety Program			52,526.95
Total Discretionary Funds		\$	420,215.49
Total Allocations		\$	1,050,538.73



Note: Formulas may change based on population and vehicles registered in each city.

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2024/25

June, 2025 Net Revenues	\$	1,051,364.30	Rec'd 8/12/2025
Local Road Improvement and Repair Program	60%	\$	630,818.58
Warrants to be Drawn for:	Planning Area	Amount	
Alameda	1	\$	27,791.37
Albany	1		7,235.20
Berkeley	1		44,613.35
Emeryville	1		4,739.46
Oakland	1		151,322.71
Piedmont	1		3,838.13
Hayward	2		64,716.15
San Leandro	2		35,279.76
County of Alameda	2		54,935.29
Fremont	3		91,333.33
Newark	3		18,579.41
Union City	3		26,466.55
Dublin	4		29,856.21
Livermore	4		34,733.22
Pleasanton	4		31,102.18
County of Alameda	4		4,276.26

Cash Received 8/18/25 Total Local Road Improvement and Repair Program \$ 630,818.58

Reserve for Discretionary Programs	40%	\$	420,545.72
Transit for Congestion Relief Program		\$	262,841.06
Local Transportation Technology Program			105,136.43
Pedestrian and Bicyclist Access and Safety Program			52,568.23
Total Discretionary Funds		\$	420,545.72
Total Allocations		\$	1,051,364.30

Note: Formulas may change based on population and vehicles registered in each city.

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Audited Financial Statements Sample Format

Report each revenue type separately (see handout for total FY25 revenue).

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



DLD Program Compliance Workshop

FY24-25 MBB Direct Local Distributions

Alameda CTC FY2024/25 2014 MBB Direct Local Distributions

Description	Local S&R	Transit Service	Bike & Ped	Paratransit	Total MBB FY2024/25 Direct Local Distributions
Alameda	\$ 4,917,027.85	\$ -	\$ 527,409.46	\$ 520,247.40	\$ 5,964,684.71
Albany	1,184,335.49	-	137,305.74	89,241.36	1,410,882.59
Berkeley	7,775,091.71	-	846,647.87	821,191.56	9,442,931.14
Dublin	1,446,811.25	-	492,591.56	-	1,939,402.81
Emeryville	758,130.33	-	89,942.85	79,815.92	927,889.10
Fremont	5,969,723.16	-	1,548,700.76	1,405,505.03	8,923,928.95
Hayward	5,823,040.96	-	1,079,327.89	2,041,946.07	8,944,314.92
Livermore	2,402,382.68	-	573,066.46	-	2,975,439.14
Newark	1,207,458.23	-	315,043.25	314,512.25	1,837,013.73
Oakland	28,150,902.30	-	2,871,720.21	3,070,360.60	34,092,983.11
Piedmont	998,641.49	-	72,837.92	-	1,071,479.41
Pleasanton	1,852,373.65	-	513,148.57	569,104.91	2,934,627.13
San Leandro	3,439,263.13	-	588,391.44	738,733.89	4,766,388.46
Union City	1,686,855.95	-	448,782.05	528,262.84	2,663,900.84
LAVTA	-	1,848,610.53	-	912,741.28	2,761,351.81
Alameda County	-	-	986,757.14	-	986,757.14
Alameda County - North	206,999.55	-	-	-	206,999.55
Alameda County - Central	5,034,176.97	-	-	-	5,034,176.97
Alameda County - East	1,091,206.51	-	-	-	1,091,206.51
AC Transit District	-	69,507,755.87	-	16,637,494.76	86,145,250.63
Alameda Ferries	-	1,848,610.53	-	-	1,848,610.53
Altamont Rail - South	-	1,848,610.53	-	-	1,848,610.53
Altamont Rail - East	-	1,848,610.53	-	-	1,848,610.53
Union City Transit	-	924,305.28	-	-	924,305.28
BART	-	1,848,610.53	-	-	1,848,610.53
Total FY2024/25 Distributions	\$ 73,944,421.21	\$ 79,675,113.80	\$ 11,091,663.17	\$ 33,274,989.46	\$ 197,986,187.64



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FY24-25 Vehicle Registration Funds Distribution

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2024/25

FY2024-25 Net Revenues	\$	12,173,693.26
Local Road Improvement and Repair Program	60% \$	7,304,215.95
Warrants to be Drawn for:	Planning Area	Amount
Alameda	1	\$ 321,794.82
Albany	1	83,776.04
Berkeley	1	516,575.65
Emeryville	1	54,877.95
Oakland	1	1,752,157.91
Piedmont	1	44,441.47
Hayward	2	749,345.01
San Leandro	2	408,502.56
County of Alameda	2	636,092.99
Fremont	3	1,057,543.90
Newark	3	215,130.04
Union City	3	306,454.77
Dublin	4	345,703.50
Livermore	4	402,174.22
Pleasanton	4	360,130.55
County of Alameda	4	49,514.57
Total Local Road Improvement and Repair Program		\$ 7,304,215.95
Reserve for Discretionary Programs	40% \$	4,869,477.31
Transit for Congestion Relief Program		\$ 3,043,423.27
Local Transportation Technology Program		1,217,369.32
Pedestrian and Bicyclist Access and Safety Program		608,684.72
Total Discretionary Funds		\$ 4,869,477.31
Total Allocations		\$ 12,173,693.26

Note: Formulas may change based on population and vehicles registered in each city.



DLD Program Compliance Workshop

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Audited Financial Statements Sample Format

Independent Audit Opinion that demonstrates:

1. Financial Statements are presented fairly

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Funds as of June 30, 2025, 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 specified requirements described in the Agreement applicable to the Measure BB Funds for the year ended June 30, 2025.



Table 1A & Table 1B of Compliance Report

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 agrees 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

Amounts on Compliance Report must match Audited Financial Statements, comments will be issued for any discrepancies noted.



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
- For your reference:
 - [MBB May 2025 Revenue Allocations](#)
 - [MBB June 2025 Revenue Allocations](#)
 - [MBB FY2024/2025 Direct Local Distributions](#)
 - [VRF May 2025 Revenue Allocations](#)
 - [VRF June 2025 Revenue Allocations](#)
 - [VRF FY2024/2025 Distributions](#)

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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				
ACPWA	N/A	N/A	2019	Approval in 2026
City of Albany	N/A	N/A	2019	Approval in 2025
City of Berkeley	2017	2021	N/A	Approval in 2025
City of Fremont	2018	2016	N/A	Approval in 2025
City of Newark	N/A	N/A	2017	Approval in 2025
City of Oakland	2019	2017	N/A	Approval in 2026
City of Piedmont	N/A	N/A	2021	Approval in 2025
City of Pleasanton	N/A	N/A	2018	Approval in 2026
No Update Required: Plan current in the last five years				
City of Alameda	N/A	N/A	2022	No Update Required.
City of Dublin	N/A	N/A	2023	No Update Required.
City of Emeryville	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	2024	No Update Required.
City of San Leandro	N/A	N/A	2024	No Update Required.
City of Union City	N/A	N/A	2021	No Update Required.



San Leandro Bicycle and Pedestrian Master Plan



DLD Program Compliance Workshop

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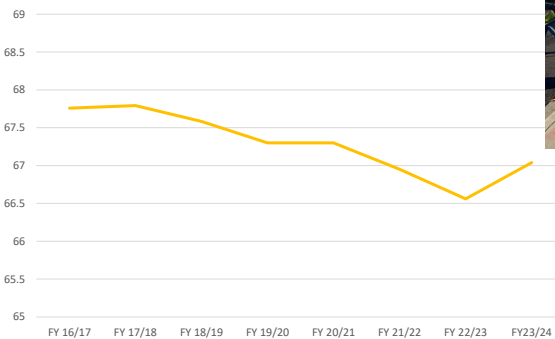
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Local Street and Roads Program Performance Measure

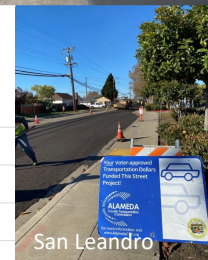
Pavement Condition Index: Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.

PCI Status	FY 23/24
Under 60 PCI threshold	
City of Albany	58
City of Berkeley	56
City of Oakland	57
City of San Leandro	56
Met 60 PCI threshold	
Alameda County	72
City of Alameda	66
City of Dublin	79
City of Emeryville	78
City of Fremont	71
City of Hayward	71
City of Livermore	77
City of Newark	72
City of Piedmont	63
City of Pleasanton	77
City of Union City	70

Alameda County Weighted Average Pavement Condition Index



Source: MTC 2023 Pavement Condition of Bay Area Jurisdictions <https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index>
PCI scores are based on a three-year rolling average.



DLD Program Compliance Workshop

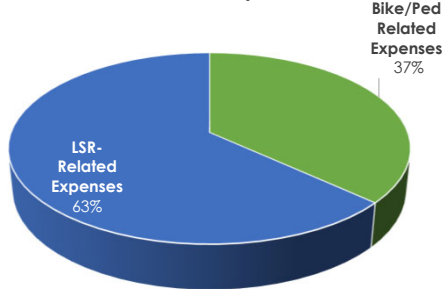
28

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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



DLD Program Compliance Workshop

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Jurisdiction:	Total LSR Expenditures to Date	Total LSR Expenditures on Bike/Ped to Date	Percentage of LSR Expenditures on Bike/Ped over 15% minimum	LSR achieved?
ACPWA	\$20,141,637	\$15,006,858	75%	Yes
City of Alameda	\$18,164,058	\$14,903,265	82%	Yes
City of Albany	\$3,007,755	\$964,147	32%	Yes
City of Berkeley	\$29,426,272	\$5,863,083	20%	Yes
City of Dublin	\$4,952,819	\$2,360,085	48%	Yes
City of Emeryville	\$3,178,836	\$1,370,180	43%	Yes
City of Fremont	\$24,692,752	\$12,595,408	51%	Yes
City of Hayward	\$22,393,559	\$9,319,257	42%	Yes
City of Livermore	\$5,470,074	\$2,113,891	39%	Yes
City of Newark	\$2,668,170	\$878,356	33%	Yes
City of Oakland	\$102,184,321	\$24,703,865	24%	Yes
City of Piedmont	\$3,777,950	\$862,979	23%	Yes
City of Pleasanton	\$5,884,454	\$1,285,554	22%	Yes
City of San Leandro	\$13,219,531	\$2,987,659	23%	Yes
City of Union City	\$3,471,151	\$1,284,704	37%	Yes
Total	\$262,633,339	\$96,499,289	37%	Yes

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Transit Program Performance Measures

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

Jurisdiction:	On-Time Goal	FY 21/22	FY 22/23	FY 23/24	Under/Over Goal for FY 23/24
AC Transit	72%	74%	74%	75%	3%
ACE	90%	89%	87%	91%	1%
BART	94%	86%	85%	91%	-3%
LAVTA	85%	91%	88%	85%	0%
Union City Transit	90%	92%	94%	91%	1%
WETA	95%	98%	97%	97%	2%

Cost Effectiveness: Maintain operating cost per passenger

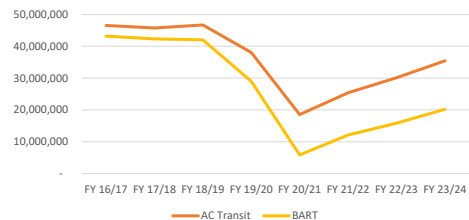
Jurisdiction:	FY 21/22		FY 22/23		FY 23/24	
	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost
AC Transit	\$2.37	\$19.70	\$2.55	\$18.40	\$1.96	\$16.19
ACE	\$31.77	\$420.97	\$11.61	\$322.31	\$31.52	\$199.99
BART	\$0.09	\$71.04	\$0.12	\$57.10	\$0.09	\$49.46
LAVTA	\$2.47	\$17.36	\$1.66	\$15.03	\$1.34	\$14.01
Union City Transit	\$5.22	\$27.12	\$3.91	\$26.38	\$3.33	\$23.16



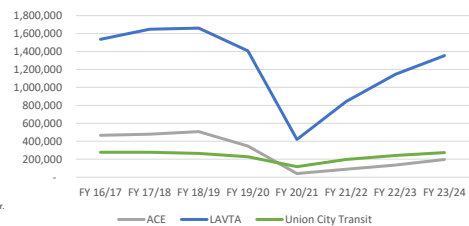
Notes:
1. Costs per trip includes the total Measure BB and other source costs (if provided) divided by number of passenger trips reported by the operator.
2. Cost per trip varies from agency to agency based on local needs, services provided, program administration, and DLD implementation.
3. WETA reported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

DLD Program Compliance Workshop

Alameda County Transit Ridership (Large Operators)



Alameda County Transit Ridership (Smaller Operators)



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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 21/22			FY 22/23			FY 23/24		
	No. of one-way Trips	MB/BB Cost Per Trip	Total Cost	No. of one-way Trips	MB/BB Cost Per Trip	Total Cost	No. of one-way Trips	MB/BB Cost Per Trip	Total Cost
East Bay Paratransit	316,791	\$62.63	\$86.57	419,288	\$57.41	\$105.40	480,098	\$46.02	\$115.63
LAVTA	22,454	\$32.95	\$67.68	26,892	\$35.35	\$68.17	31,902	\$27.34	\$62.73
Union City	12,892	\$49.28	\$87.79	16,624	\$31.60	\$91.49	16,329	\$28.63	\$102.05

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

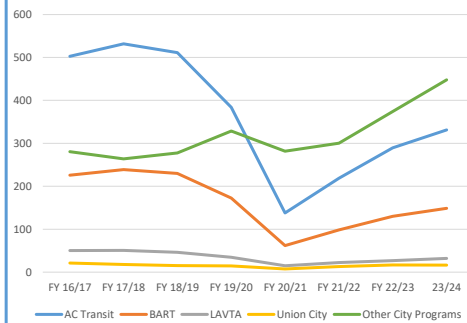
City-Based Door to Door Program

Agency	FY 21/22			FY 22/23			FY 23/24		
	No. of one-way Trip	MB/BB Cost Per Trip	Total Cost Per Trip	No. of one-way Trip	MB/BB Cost Per Trip	Total Cost Per Trip	No. of one-way Trip	MB/BB Cost Per Trip	Total Cost Per Trip
Emeryville	2,500	\$24.13	\$45.30	3,600	\$16.89	\$30.77	3,600	\$21.41	\$35.30
Fremont	10,257	\$34.97	\$34.97	8,010	\$44.33	\$44.33	4,287	\$118.34	\$118.34
Newark	4,158	\$33.22	\$33.22	3,027	\$39.18	\$39.18	1,099	\$108.28	\$108.28
Oakland	13,243	\$53.51	\$56.23	21,552	\$29.48	\$31.24	10,032	\$45.95	\$49.73
Pleasanton	3,463	\$93.08	\$93.08	5,376	\$56.51	\$56.51	6,726	\$46.56	\$46.56



DLD Program Compliance Workshop

Alameda County Paratransit Services
Passenger Trips (in Thousands)



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DLD Balances

- Collective \$214M in DLD Fund Balances.
- Recipients are in-compliance with Timely Use of Funds Policies:
 - Measure B Balances must be drawn down by June 30, 2026.
 - Measure BB/VRF maximum allowable balance is 4x the annual revenue.

Measure B/Measure BB/Vehicle Registration Fee Direct Local Distribution Fund Balances

(As of the end of Fiscal Year 2023-24)

Jurisdiction:	Measure B	Measure BB	VRF	Total
AC Transit	\$0	\$14,301,743		\$14,301,743
BART	\$0	\$0		\$0
LAVTA	\$0	\$0		\$0
WETA	\$0	\$5,062,209		\$5,062,209
ACE	\$0	\$4,942,448		\$4,942,448
Alameda County	\$0	\$14,650,542	\$2,212,900	\$16,863,442
City of Alameda	\$1,066,060	\$9,042,809	\$633,999	\$10,742,868
City of Albany	\$373,478	\$3,971,582	\$451,892	\$4,796,952
City of Berkeley	\$4,522,731	\$11,496,745	\$1,314,262	\$17,333,738
City of Dublin	\$980	\$2,826,575	\$488,305	\$3,315,860
City of Emeryville	\$337,144	\$1,368,074	\$157,759	\$1,862,977
City of Fremont	\$1,061,527	\$10,757,880	\$817,697	\$12,637,104
City of Hayward	\$1,610,170	\$17,305,629	\$697,829	\$19,613,628
City of Livermore	\$1,960,502	\$8,915,817	\$1,498,715	\$12,375,034
City of Newark	\$1,131,346	\$4,425,469	\$698,389	\$6,255,204
City of Oakland	\$0	\$54,090,855	\$3,358,114	\$57,448,969
City of Piedmont	\$0	\$1,709,357	\$103,857	\$1,813,214
City of Pleasanton	\$400,783	\$6,762,465	\$805,001	\$7,968,249
City of San Leandro	\$0	\$5,208,216	\$1,427,725	\$6,635,941
City of Union City	\$1,036,861	\$7,130,668	\$1,653,387	\$9,820,916
Total	\$13,501,582	\$183,969,082	\$16,319,831	\$213,790,496



DLD Program Compliance Workshop

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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



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Fiscal Year 2024-2025
MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE
AUDITED FINANCIAL STATEMENTS AND
PROGRAM COMPLIANCE REPORTING
Reporting Period July 1, 2024 through June 30, 2025

SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS

SECTION

1.1 Reporting Requirements	1
• Audited Financial Statements Requirements	2
• Sample Financial Statement 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	7

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



Cover Sheet



General Compliance Reporting

Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2024-25
GENERAL COMPLIANCE REPORTING

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

	Adoption Year
Bicycle Master Plan	
Pedestrian Master Plan	
Bike/Ped Master Plan	

1b. 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.

1c. 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

Cover Contact: All Table 1 Data Entered BP Report BP Table 2 Expenditures LSP Report LSP Table 3 Expenditures



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 agrees 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 agrees 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	Maximum Allowed Balance (4x Annual)	Current DLD Balance	Current Balance Over / Under Maximum Allowed
	(A)	(B) = (A) * 4	(C)	(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

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Reporting Period – Fiscal Year 2024-25

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year. Performance reporting/quality 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.

N	Project Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primarily Capital or Administrative	Project Name	Project Description/Benefits	Quantity Completed in FY 24-25	Units for Quantification	on wait or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	High Injury Network Proximity	Measure B DLD Expenditure \$	Measure BB DLD Expenditure \$
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											\$ -	\$ -
Match to Table 1?											TRUE	TRUE

a. Total Capital \$ -

b. Total Administrative \$ -

Is the total percentage of Capital or Program Administration (outreach, staffing, administrative support) Costs GREATER THAN 50%? If not, explain how capital



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

Due by December 27, 2025

1. Submit the Audited Financial Statements and the Program Compliance Forms to tdillman@alamedactc.org and cshin@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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Tracy Dillman
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Audited Financial Statement Questions

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