

24th Annual Independent Watchdog Committee Report to the Public FY2024-25



Measure B and Measure BB Sales Tax Activities

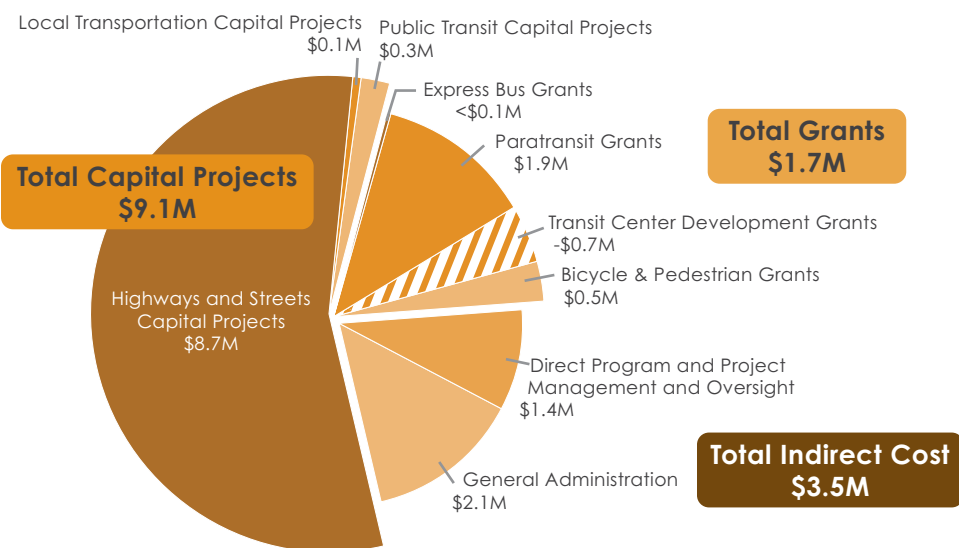
The Independent Watchdog Committee (IWC) reports its findings annually to the public to ensure appropriate use of sales tax funds and provides monitoring and review of Measure B expenditures and Measure BB expenditures and performance measures. **The IWC does not opine on other funds and/or programs that the Alameda CTC manages.**

This 24th annual report reviews expenditures and IWC activities during the fiscal year July 1, 2024 through June 30, 2025 (FY2024-25). IWC activities include ongoing monitoring of direct local distribution (DLD), discretionary grant program expenditures and capital projects, review of Alameda CTC annual independent audits and DLD recipients'

audits and compliance reports, identification of issues with Measure B and Measure BB expenditures, and development of the IWC annual report to the public.

The full report is available at:
www.alamedactc.org/IWC2026Report

FY2024-25 Measure B Expenditures



SUMMARY OF Revenues and Expenditures

Alameda CTC is responsible for administering the Measure B and Measure BB transportation sales tax measures. In FY2024-25, Measure B revenues totaled \$18.6 million and audited expenditures totaled \$14.3 million. Measure BB revenues totaled \$509.6 million and audited expenditures totaled \$419.0 million in FY2024-25.

Measure B and Measure BB Funded Programs and Projects

In FY2024-25, Measure B DLD fund recipients reported \$8.3 million in expenditures on programs:

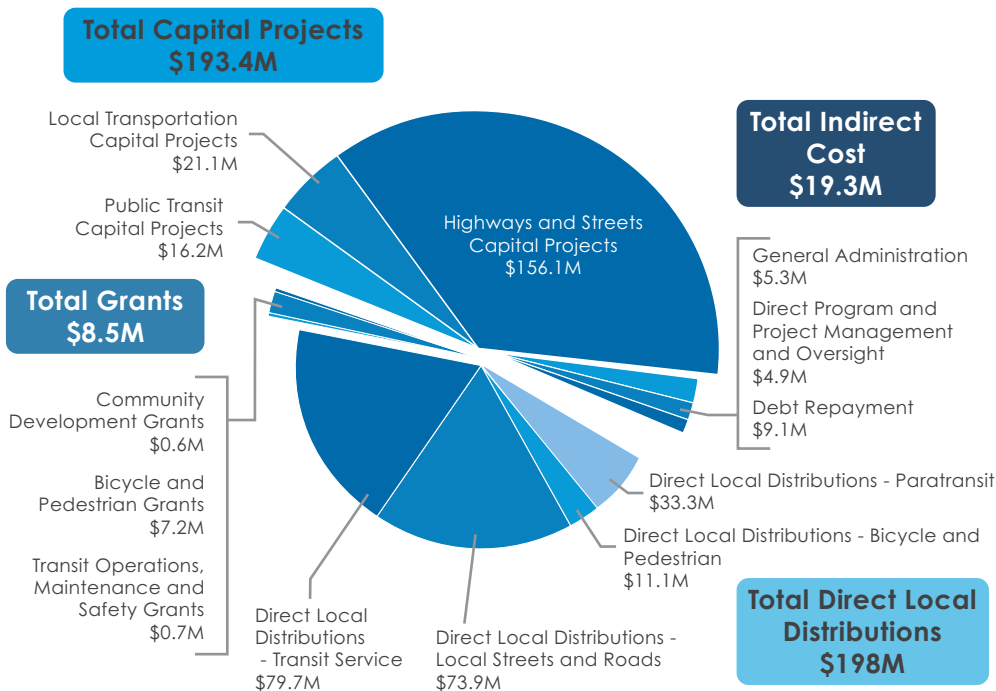
- >\$0.1 million on transit
- \$5.4 million on local streets and roads
- \$0.6 million on paratransit
- \$2.3 million on bicycle and pedestrian safety

Measure BB DLD fund recipients reported \$211.1 million in expenditures on programs:

- \$78.0 million on transit
- \$85.5 million on local streets and roads
- \$34.8 million on paratransit
- \$12.5 million on bicycle and pedestrian

Alameda CTC expended \$9.1 million of Measure B funds and \$193.4 million of Measure BB funds on capital projects included in the Transportation Expenditure Plans (TEP) for transportation infrastructure improvements.

FY2024-25 Measure BB Expenditures



Independent Watchdog Committee Findings and Recommendations FY2024-25

The Independent Watchdog Committee (IWC) provides independent oversight of Measure B and Measure BB expenditures. Under its statutory authority, the IWC does not set or recommend policy decisions or procedures for the Alameda County Transportation Commission (Alameda CTC), nor does it recommend prospective expenditures or budgets.

In summary, the IWC's mission is to support the work of the Commission and its staff on behalf of Alameda County residents by reviewing, reporting on, and providing oversight strictly related to Measure B and Measure BB expenditures, programs, and projects.

Recommendation

The IWC wishes to explore opportunities to better serve Alameda County. IWC's authority is limited to reviewing Measure B and Measure BB expenditures retroactively according to Alameda CTC legal counsel. IWC Oversight roles and activities could potentially include future expenditures, benefits, and performance of Measure BB-funded programs and projects in accordance with its responsibilities under Measure BB.

Helpful Links

Alameda CTC homepage:
www.AlamedaCTC.org

Alameda CTC Meetings:
www.AlamedaCTC.org/all-meetings

Independent Watchdog Committee (IWC):
www.AlamedaCTC.org/about-us/committees

IWC Annual Reports:
www.AlamedaCTC.org/news-publications/annualreports

Alameda CTC Annual Performance Report:
www.AlamedaCTC.org/news-publications/reports

DLD Compliance Reports and Financial Audits:
www.AlamedaCTC.org/funding/reporting-and-grant-forms

DLD Payments:
www.AlamedaCTC.org/funding/direct-local-prog-dist-pay

2000 Measure B TEP:
www.AlamedaCTC.org/funding/fund-sources/measure-b
2014 Measure BB TEP:
www.AlamedaCTC.org/funding/fund-sources/measure-bb

Findings

Positive and Constructive Progress

- Improved communication and performance measurement, particularly for Direct Local Distributions (DLDs) and in the 2024-2025 Performance Report.
- More consistent and efficient data collection, with increased reliance on the Federal Transit Administration's National Transit Database.
- Expansion of performance indicators presented in easier-to-utilize graphic format, and improvement in the accuracy of the data reported.

Concerns and Areas for Improvement

- AC Transit, the City of Hayward, and Union City did not submit their required audited financial statements to the Commission by the stipulated deadline. AC Transit and Hayward have since submitted, but the IWC has not reviewed the reports as of this writing.
- The Bicycle, Pedestrian, and/or Bicycle/Pedestrian Master Plans for the Cities of Albany, Newark, Oakland, and Pleasanton were more than five years old at the end of fiscal year 2024-2025, exceeding the time period for renewal; all are in the process of being updated.
- Need for improved correlation metrics for DLD expenditures on the High Injury Network, enabling quantifiable measurement of impacts that mitigate or eliminate incidents.
- Incorporation of appropriate inflation adjustments into performance metrics.
- More consistent and comprehensive schedule, budget, and performance reporting for capital projects and roads, transit, and non-motorized operations.
- Enhanced public-facing data presentation, including interactive, web based, intelligent, and social media friendly communication tools.

FY 2025–2026 IWC Action Plan

- Continue to provide independent oversight of Measure B and Measure BB expenditures and report on findings and recommendations.
- Work with Alameda CTC to explore opportunities to expand and enhance the IWC's oversight role and responsibilities for future and proposed expenditures in accordance with its responsibilities in accordance with Measure BB.