



Annual Compliance Workshop Meeting Agenda Wednesday, September 23, 2026 10:30 a.m. to 12:00 p.m.

1111 Broadway, Suite 800, Oakland, CA 94607 • PH: (510) 208-7400 • www.AlamedaCTC.org

The DLD Program Compliance Workshop for the reporting Fiscal Year 2025-26 is a HYBRID meeting.

Recipients are encouraged to attend in-person to directly connect with Alameda CTC staff on the program compliance and financial requirements.

Location (In-Person): 1111 Broadway, Suite 800, Oakland, CA 94607

Location (Virtual): <https://us06web.zoom.us/j/87446772355?pwd=ozWoVYgaaFchijjXNRNNUydNuOzTo0.1>

- Webinar ID: 874 4677 2355
- Passcode: 335086

COMPLIANCE WORKSHOP AGENDA

- 1. Welcome and Introductions**
- 2. Overview of Measure B/Measure BB/Vehicle Registration Fee**
 - History
 - Funding Distribution
 - DLD Compliance Process
- 3. Audited Financial Statement Requirements**
 - Audit Financial Statement Requirements
 - Sample Audited Financial Statement Format
- 4. Compliance Reporting Requirements**
 - Compliance Policies
 - Reporting Requirements, Performance Metrics, and Submittal Instructions
 - Timely Use of Funds Policies
- 5. Compliance Reporting Forms Walk-through**
 - Compliance Reporting Forms
- 6. Questions**

Attachments

- A. Annual Program Compliance Report PowerPoint Presentation
- B. Submittal Guidance and Reporting Requirements
- C. Compliance Reporting Forms
- D. Sample Financial Statement Forms
- E. Fiscal Year 25-26 Measure B/BB DLD Distributions

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ALAMEDA COUNTY TRANSPORTATION COMMISSION

Measure B, Measure BB, and Vehicle Registration Fee
Direct Local Distributions
Program Compliance Workshop
Reporting Fiscal Year 2025-26



A presentation to the Direct Local Distribution Recipients
Alameda CTC Staff
September 23, 2026

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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





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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



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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)



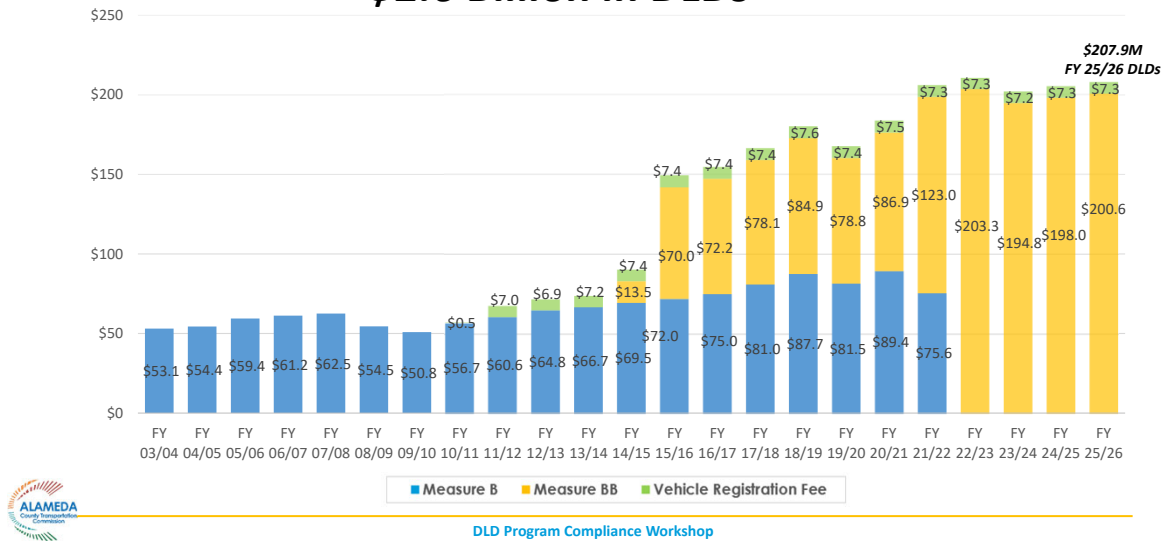
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Measure B/BB/VRF DLD Historical Revenue

\$2.6 Billion in DLDs



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DLD Revenues

\$207.9M Total DLD Revenues

Direct Local Distributions FY2025-26 (dollars in millions)			
DLD Programs	Measure BB	VRF	Total Funds
Local Streets and Roads (Local Transportation for Measure B/BB)	\$ 74.9	\$ 7.3	\$ 82.2
Mass Transit	\$ 80.7	\$ -	\$ 80.7
Special Transportation for Senior and People with Disabilities (Paratransit)	\$ 33.7	\$ -	\$ 33.7
Bicycle and Pedestrian Safety	\$ 11.2	\$ -	\$ 11.2
TOTAL	\$ 200.6	\$ 7.3	\$207.9

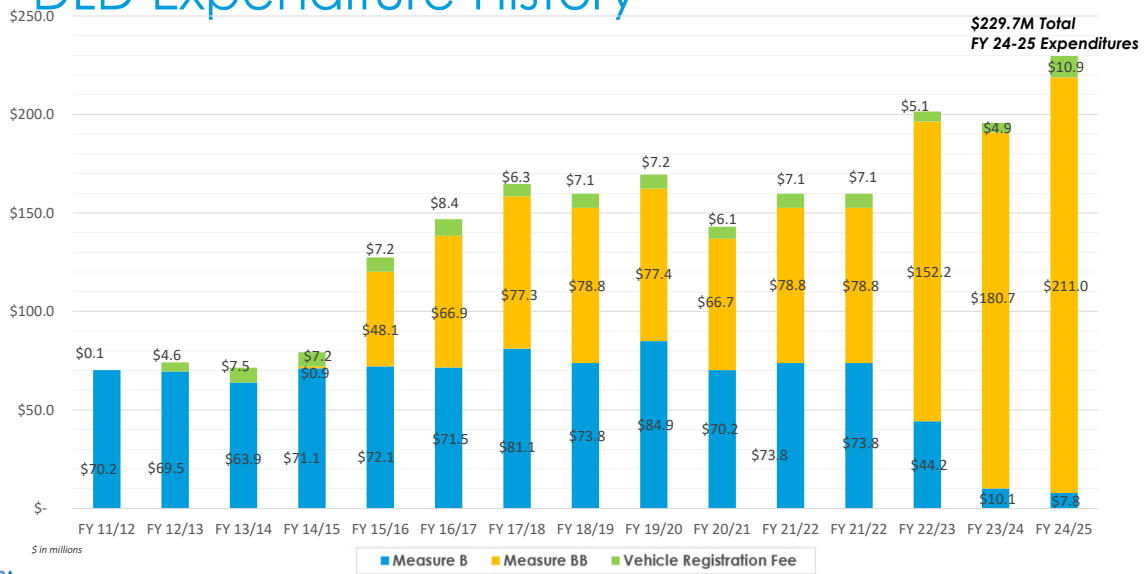


Measure B/BB/VRF DLD Program Compliance Report Summary

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DLD Expenditure History



Measure B/BB/VRF DLD Program Compliance Report Summary

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FY24/25 DLD Performance & Accomplishments

\$229.7M
Total DLD Expenditures

MEASURE B/BB FUNDED IMPROVEMENTS

\$218.8 million in MB & MBB expenditures

Total Transit Trips	56.2 million trips
Total ADA mandated trips	584,428 trips
Total Meal Delivery	409,753 meals
Total Street Rehabilitation	182 lane miles
Total Bike Lane and Sidewalks	41.6 lane miles

VRF FUNDED IMPROVEMENTS

\$10.9 million in VRF expenditures

Total Street Rehabilitation	71.9 lane miles
Total Signal Improvements	251 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 Piedmont – Grand Avenue Bike/Ped and ADA Improvements



City of Hayward – Street Rehabilitation

Measure B/BB/VRF DLD Program Compliance Report Summary

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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



How Do We Monitor DLD Compliance?

- DLD Recipients must submit
 1. Audited Financial Statements (separate for each fund source)
 2. Program Compliance ReportsThe reporting period is Fiscal Year 2025-26.
- 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

1. Submit Compliance Report and Financial Statement (Due end of December)

Compliance Purpose & Requirements

- Reports revenues & expenses
- Documents DLD performance
- Documents current pavement condition index
- Confirmation of Updated Bike and Pedestrian Master Plans
- Documents 15% of MBB LSR funds expended on bike/ped
- Documents completion of publicity requirements
- Monitors timely use of funds

2. Review Process

Alameda CTC and Independent Watchdog Committee
(January to April)

- Reviews revenues & expenses
- Confirms compliance with reporting requirements
- Monitor Timely Use of Funds
- Monitors DLD investments
- May request additional information from recipients

3. Compliance Determination

Commission receives Summary Report
(June)

- Receives Summary Report of Compliance Submittals
- Considers exemption requests for Timely Use of Funds.



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Schedule

Dates	Action
September	Forms available
September 23 th	Compliance Workshop
December 28th	Audited Financial Statements Due
December 28th	Compliance Reporting Forms Due
January – April 2027	Staff and IWC reviews Audited Financial Statements and Compliance Reports and may request additional information
June 2027	Commission receives Summary Program Compliance Report and considers any Request for Exemptions



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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, 2025 for **Measure B** are required to submit an audited financial statement for June 30, 2026

- | | |
|-----------------------|-----------------------|
| 1. City of Albany | 6. City of Hayward |
| 2. City of Berkeley | 7. City of Newark |
| 3. City of Dublin | 8. City of Pleasanton |
| 4. City of Emeryville | 9. City of Union City |
| 5. 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.
- Transfers of Funds, such as local, state or regional funds, into Measure B/BB/VRF, are not allowed.

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, 2026
- Compliance with Measure B/BB/VRF requirements.



Audited Financial Statements Sample Format

DLD Receivables for FY25-26:

DLD Payments for May 2026 and June 2026 (see handout for amounts)

BALANCE SHEET					
As of June 30, 2026					
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



Sales & Use Tax Revenue Allocations

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

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

Scheduled CDTFA Issue Date:
Fiscal Period:

7/30/26
May 2026

Cash Received 7/30/26

Recipient:	Local S & R	Bicycle & Pedestrian	Paratransit	Total
Alameda	429,498.03	46,153.23	44,453.36	520,104.62
Albany	102,793.87	12,015.53	8,297.05	123,106.45
Berkeley	682,831.63	74,009.55	73,696.51	830,537.69
Dublin	125,155.98	43,196.34		168,352.32
Emeryville	68,734.79	7,870.84	6,781.05	83,386.68
Fremont	519,366.41	135,525.70	119,412.89	774,305.00
Hayward	531,990.40	94,451.22	178,612.90	805,054.52
LAVTA			78,960.38	78,960.38
Livermore	210,962.98	50,147.76		261,110.74
Newark	107,228.94	27,569.21	25,287.82	160,085.97
Oakland	2,461,882.70	251,382.19	275,115.70	3,088,380.59
Piedmont	86,340.26	6,373.99		92,714.25
Pleasanton	164,753.24	44,605.27	49,695.77	259,054.28
San Leandro	295,489.01	51,489.72	64,547.71	411,526.44
Union City	149,159.24	39,272.60	47,588.41	236,019.25
County of Alameda	17,621.07	86,350.41		103,971.48
County North	423,616.46			423,616.46
County Central	89,539.81			89,539.81
County East	53,816.14	86,350.41	0.00	140,166.55
County Totals	6,470,623.62	870,423.56	870,628.54	8,411,675.72
Transit Programs:				
AC Transit Services	6,082,574.22			6,082,574.22
AC Transit Paratransit Program		1,455,935.32		1,455,935.32
AC Transit Total				7,538,509.54
BART Paratransit Program			485,311.77	485,311.77
BART Maintenance	161,770.59			161,770.59
BART Total				647,082.36
Total AC & BART Direct Local Distributions	6,244,344.81	1,541,247.09		8,185,591.90
North Area				
South Area				
East Area				
WETA	161,770.59			161,770.59
Altamont Rail		161,770.59	161,770.59	323,541.18
Union City Transit		80,885.30		80,885.30
LAVTA			161,770.59	161,770.59
Total Other Transit Services				727,967.66
Total Direct Local Distribution Disbursements				17,228,630.28

Scheduled CDTFA Issue Date:
Fiscal Period:

8/14/2026
June 2026

Cash Received 8/27/26

Recipient:	Local S & R	Bicycle & Pedestrian	Paratransit	Total
Alameda	488,567.99	52,511.80	50,577.74	591,657.53
Albany	116,950.88	13,070.52	9,440.15	140,061.55
Berkeley	775,905.02	84,296.94	84,079.58	944,281.54
Dublin	142,353.34	49,045.14		191,398.48
Emeryville	78,204.45	8,952.21	7,715.29	94,871.95
Fremont	590,885.90	154,197.21	135,864.51	880,947.62
Hayward	605,263.25	107,463.85	223,225.56	935,952.66
LAVTA			89,838.83	89,838.83
Livermore	240,000.32	57,256.67		297,256.99
Newark	122,001.98	31,367.45	28,771.75	182,141.18
Oakland	2,801,071.22	289,304.34	310,743.12	3,391,118.68
Piedmont	86,340.26	7,232.15		93,572.41
Pleasanton	187,451.46	51,091.91	56,542.41	295,085.78
San Leandro	356,174.93	58,683.51	75,440.51	490,300.95
Union City	169,664.68	44,683.22	54,112.86	268,460.76
County of Alameda				
County North	20,048.74			20,048.74
County Central	481,979.52			481,979.52
County East	136,471.03	86,350.41	0.00	222,821.44
County Totals	7,350,315.40	1,104,527.59	1,104,547.33	9,559,390.32
Transit Programs:				
AC Transit Services	6,930,376.46			6,930,376.46
AC Transit Paratransit Program		1,656,520.96		1,656,520.96
AC Transit Total				8,587,097.42
BART Paratransit Program			552,173.65	552,173.65
BART Maintenance	184,057.88			184,057.88
BART Total				736,231.53
Total AC & BART Direct Local Distributions	7,164,634.34	2,358,694.61		9,523,328.95
North Area				
South Area				
East Area				
WETA	184,057.88			184,057.88
Altamont Rail		184,057.88	184,057.88	368,115.76
Union City Transit		92,028.94		92,028.94
LAVTA			184,057.88	184,057.88
Total Other Transit Services				768,260.50
Total Direct Local Distribution Disbursements				19,712,899.46



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Vehicle Registration Fees Fund Allocations

Alameda County Transportation Commission

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2025/26

May, 2026 Net Revenues	\$	1,016,399.84	Rec'd 7/20/2026
Local Road Improvement and Repair Program	60%	\$	609,839.90

Warrants to be Drawn for:	Planning Area	Amount
Alameda	1	\$ 26,422.36
Albany	1	\$ 6,880.78
Berkeley	1	\$ 42,916.44
Emeryville	1	\$ 4,504.37
Oakland	1	\$ 142,596.81
Piedmont	1	\$ 3,613.26
Hayward	2	\$ 62,724.60
San Leandro	2	\$ 39,925.04
County of Alameda	2	\$ 52,962.09
Fremont	3	\$ 90,400.10
Newark	3	\$ 18,998.01
Union City	3	\$ 25,904.16
Dublin	4	\$ 29,467.55
Livermore	4	\$ 33,889.40
Pleasanton	4	\$ 30,470.04
County of Alameda	4	\$ 4,164.89
Cash Received 7/23/26 Total Local Road Improvement and Repair Program		\$ 609,839.90

Reserve for Discretionary Programs	40%	\$	406,559.94
Transit for Congestion Relief Program		\$	254,099.96
Local Transportation Technology Program		\$	101,639.99
Pedestrian and Bicyclist Access and Safety Program		\$	50,819.99
Total Discretionary Funds		\$	406,559.94
Total Allocations		\$	1,016,399.84

Vehicle Registration Fee Funds Received for FY 2025/26

June, 2026 Net Revenues	\$	1,062,653.34	Rec'd 8/24/2026
Local Road Improvement and Repair Program	60%	\$	637,592.00

Warrants to be Drawn for:	Planning Area	Amount
Alameda	1	\$ 27,624.77
Albany	1	\$ 7,193.91
Berkeley	1	\$ 44,869.45
Emeryville	1	\$ 4,709.36
Oakland	1	\$ 149,086.00
Piedmont	1	\$ 3,777.69
Hayward	2	\$ 65,579.02
San Leandro	2	\$ 35,468.87
County of Alameda	2	\$ 55,372.24
Fremont	3	\$ 94,513.95
Newark	3	\$ 19,862.56
Union City	3	\$ 27,082.98
Dublin	4	\$ 30,808.53
Livermore	4	\$ 35,431.61
Pleasanton	4	\$ 31,856.65
County of Alameda	4	\$ 4,354.41
Cash Received 8/27/26 Total Local Road Improvement and Repair Program		\$ 637,592.00

Reserve for Discretionary Programs	40%	\$	425,061.34
Transit for Congestion Relief Program		\$	265,663.34
Local Transportation Technology Program		\$	106,265.33
Pedestrian and Bicyclist Access and Safety Program		\$	53,132.67
Total Discretionary Funds		\$	425,061.34
Total Allocations		\$	1,062,653.34



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Audited Financial Statements Sample Format

Report each revenue type separately (see handout for total FY26 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)	-	-	-	-	-
GA3831 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



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FY25-26 MBB Direct Local Distributions

Alameda CTC FY2025/26 2014 MBB Direct Local Distributions

Description	Total MBB FY2025/26 Direct Local Distributions			
	Local S&R	Transit Service	Bike & Ped	Paratransit
Alameda	\$ 4,971,476.11	\$ -	\$ 534,339.48	\$ 514,659.21
Albany	1,190,097.15	-	139,109.91	96,059.24
Berkeley	7,905,490.66	-	857,772.59	855,560.82
Dublin	1,448,531.68	-	499,064.08	-
Emeryville	795,777.79	-	91,124.69	78,507.73
Fremont	6,012,623.00	-	1,569,050.29	1,382,503.92
Hayward	6,159,124.69	-	1,093,509.99	2,067,892.85
Livermore	2,442,657.83	-	580,586.25	-
Newark	1,241,444.23	-	319,182.81	292,770.03
Oakland	28,502,601.14	-	2,909,453.85	3,161,999.97
Piedmont	999,709.53	-	73,794.98	-
Pleasanton	1,907,432.44	-	519,891.21	575,353.32
San Leandro	3,420,784.14	-	596,122.76	747,301.78
Union City	1,726,441.21	-	454,678.95	550,631.17
LAVTA	-	1,872,900.78	-	914,164.67
Alameda County	-	-	999,722.87	-
Alameda County - North	204,008.16	-	-	-
Alameda County - Central	4,904,424.22	-	-	-
Alameda County - East	1,083,407.41	-	-	-
A/C Transit District	-	70,421,069.47	-	16,856,107.05
Alameda Ferries	-	1,872,900.78	-	-
Altamont Rail - South	-	1,872,900.78	-	-
Altamont Rail - East	-	1,872,900.78	-	-
Union City Transit	-	936,450.39	-	-
BART	-	1,872,900.78	-	5,618,702.35
Total FY2025/26 Distributions	\$ 74,916,031.39	\$ 80,722,023.76	\$ 11,237,404.71	\$ 33,712,214.11



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FY25-26 Vehicle Registration Funds Distribution

Alameda County Transportation Commission		
Vehicle Registration Fee Funds Received for FY 2025/26		
FY2025-26 Net Revenues	\$	12,206,293.26
Local Road Improvement and Repair Program	60% \$	7,323,775.96
Warrants to be Drawn for:	Planning Area	Amount
Alameda	1	\$ 317,315.17
Albany	1	82,633.67
Berkeley	1	515,398.21
Emeryville	1	54,094.55
Oakland	1	1,712,493.96
Piedmont	1	43,392.89
Hayward	2	753,281.13
San Leandro	2	407,417.37
County of Alameda	2	636,039.83
Fremont	3	1,085,645.65
Newark	3	228,153.66
Union City	3	311,091.87
Dublin	4	353,885.88
Livermore	4	406,989.38
Pleasanton	4	365,925.14
County of Alameda	4	50,017.60
Total Local Road Improvement and Repair Program		\$ 7,323,775.96
Reserve for Discretionary Programs	40% \$	4,882,517.30
Transit for Congestion Relief Program		\$ 3,051,573.29
Local Transportation Technology Program		1,220,629.34
Pedestrian and Bicyclist Access and Safety Program		610,314.67
Total Discretionary Funds		\$ 4,882,517.30
Total Allocations		\$ 12,206,293.26



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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, 2026, 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, 2026.



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Table 1A & Table 1B of Compliance Report

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

**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 Expenditures Reflected Table 2	\$ -	\$ -	\$ -	\$ -	\$ -
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



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 2026 Revenue Allocations](#)
 - > [MBB June 2026 Revenue Allocations](#)
 - > [MBB FY2025/2026 Direct Local Distributions](#)
 - > [VRF May 2026 Revenue Allocations](#)
 - > [VRF June 2026 Revenue Allocations](#)
 - > [VRF FY2025/2026 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 Operating Cost per Passenger	Maintain operating cost per passenger or per revenue vehicle hour/mile
Paratransit	Cost Effectiveness 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



DLD Program Compliance Workshop

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Bicycle/Pedestrian Program Performance Measures

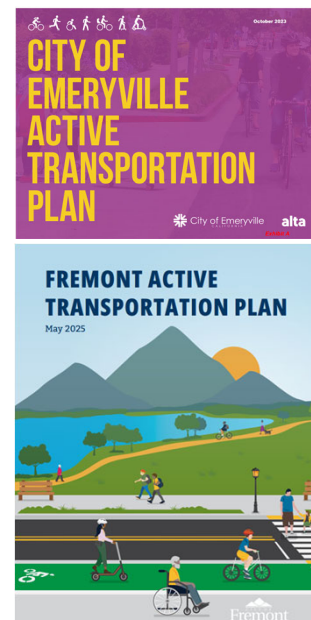
Current Master Plan: Plan(s) no more than five years old, based on adoption date.
Jurisdiction must indicate plans to update outdated plans.

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 2026
City of Berkeley	N/A	N/A	2021	Approval in 2026
City of Newark	N/A	N/A	2017	Approval in 2026
City of Oakland	2019	2017	N/A	Approval in 2026
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 Fremont	N/A	N/A	2025	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 Piedmont	N/A	N/A	2021	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.



DLD Program Compliance Workshop

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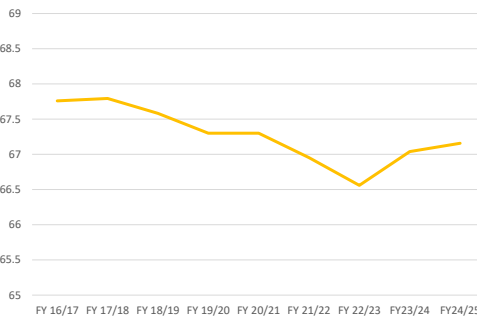
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Local Street and Roads Program Performance Measure

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

PCI Status	FY 24/25
Under 60 PCI threshold	
City of Albany	59
City of Berkeley	56
City of Oakland	58
City of San Leandro	57
Met 60 PCI threshold	
Alameda County	73
City of Alameda	65
City of Dublin	78
City of Emeryville	78
City of Fremont	71
City of Hayward	73
City of Livermore	75
City of Newark	71
City of Piedmont	62
City of Pleasanton	76
City of Union City	67

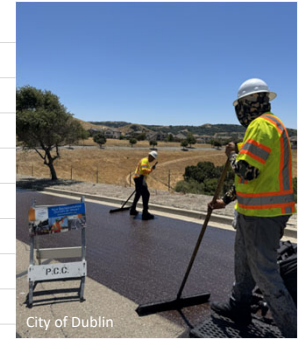
Alameda County Weighted Average Pavement Condition Index



Source: MTC 2024 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.



Oakland



City of Dublin



DLD Program Compliance Workshop

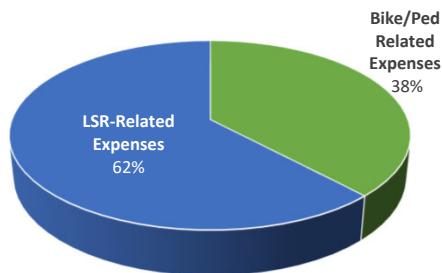
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Local Street and Road Program Performance Measure

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



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	\$22,936,306	\$17,801,527	78%	Yes
City of Alameda	\$27,055,503	\$23,794,710	88%	Yes
City of Albany	\$4,268,531	\$1,660,267	39%	Yes
City of Berkeley	\$34,428,699	\$6,831,644	20%	Yes
City of Dublin	\$6,662,850	\$2,781,645	42%	Yes
City of Emeryville	\$4,477,245	\$1,791,740	40%	Yes
City of Fremont	\$29,773,645	\$15,078,407	51%	Yes
City of Hayward	\$26,967,171	\$10,892,037	40%	Yes
City of Livermore	\$6,231,440	\$2,229,420	36%	Yes
City of Newark	\$2,668,170	\$878,356	33%	Yes
City of Oakland	\$144,608,454	\$40,261,623	28%	Yes
City of Piedmont	\$3,964,403	\$903,089	23%	Yes
City of Pleasanton	\$9,399,479	\$1,822,671	19%	Yes
City of San Leandro	\$17,626,833	\$3,662,754	21%	Yes
City of Union City	\$8,832,687	\$2,600,841	29%	Yes
Total	\$349,901,416	\$132,990,729	38%	Yes



DLD Program Compliance Workshop

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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 22/23	FY 23/24	FY 24/25	Under/Over Goal for FY 24/25
AC Transit	72%	74%	75%	75%	3%
ACE	90%	87%	91%	90%	1%
BART	94%	85%	91%	88%	-6%
LAVTA	85%	88%	85%	82%	-3%
Union City Transit	90%	94%	91%	91%	1%
WETA	95%	97%	97%	96%	2%

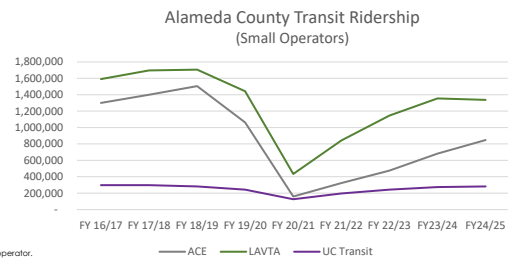
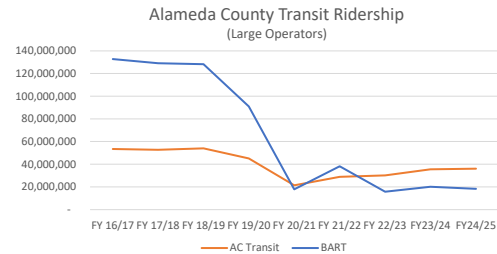
Cost Effectiveness: Maintain operating cost per passenger

Jurisdiction:	FY 22/23		FY 23/24		FY 24/25	
	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost	Total MB/BB Cost	Total Cost
AC Transit	\$2.55	\$18.40	\$1.96	\$16.19	\$1.91	\$16.14
ACE	\$11.61	\$322.31	\$31.52	\$199.99	\$15.78	\$192.82
BART	\$0.12	\$57.10	\$0.09	\$49.46	\$0.10	\$58.01
LAVTA	\$1.66	\$15.03	\$1.34	\$14.01	\$1.38	\$15.05
Union City Transit	\$3.91	\$26.38	\$3.33	\$23.16	\$3.29	\$26.47



Notes:
1. Costs per trip includes the total Measure 8/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



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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 22/23			FY 23/24			FY 24/25		
	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	419,288	\$57.41	\$105.40	480,098	\$46.02	\$115.63	519,603	\$42.39	\$201.71
LAVTA	26,892	\$35.35	\$68.17	31,902	\$27.34	\$62.73	33,873	\$26.95	\$63.88
Union City	16,624	\$31.60	\$91.49	16,329	\$28.63	\$102.05	21,784	\$19.91	\$80.57

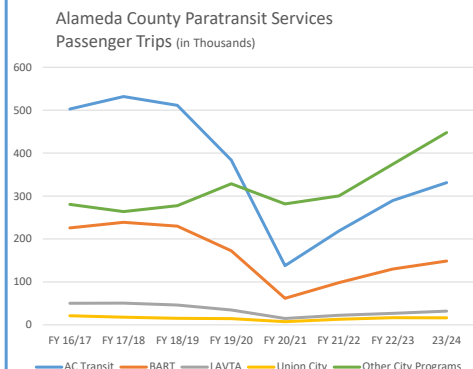
AC Transit and BART ADA Mandated services are through the East Bay Paratransit Consortium

City-Based Door to Door Program

Agency	FY 22/23			FY 23/24			FY 24/25		
	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	3,600	\$16.89	\$30.77	3,600	\$21.41	\$35.30	4,122	\$24.77	\$36.90
Fremont	8,010	\$44.33	\$44.33	4,287	\$118.34	\$118.34	5,015	\$121.39	\$121.39
Oakland	21,552	\$29.48	\$31.24	10,032	\$45.95	\$49.73	9,728	\$52.39	\$52.39
Pleasanton	5,376	\$56.51	\$56.51	6,726	\$46.56	\$46.56	6,871	\$47.84	\$47.84



DLD Program Compliance Workshop



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DLD Balances

- Collective \$198M in DLD Fund Balances.
- Recipients are in-compliance with Timely Use of Funds Policies:
 - Measure B Balances must be drawn down by June 30, 2027.
 - Measure BB/VRF maximum allowable balance is 4x the annual revenue.

(As of the end of Fiscal Year 2024-25)

Jurisdiction:	Measure B	Measure BB	VRF	Total
AC Transit	\$0	\$15,131,179		\$15,131,179
BART	\$0	\$0		\$0
LAVTA	\$0	\$0		\$0
WETA	\$0	\$6,450,943		\$6,450,943
ACE	\$0	\$4,986,855		\$4,986,855
Alameda County	\$0	\$19,675,928	\$1,602,590	\$21,278,518
City of Alameda	\$0	\$5,280,791	\$0	\$5,280,791
City of Albany	\$324,292	\$4,205,534	\$550,595	\$5,080,421
City of Berkeley	\$2,187,902	\$14,500,469	\$900,182	\$17,588,552
City of Dublin	\$1,015	\$3,133,602	\$243,568	\$3,378,185
City of Emeryville	\$332,408	\$737,286	\$165,687	\$1,235,381
City of Fremont	\$282,268	\$11,855,771	\$1,176,745	\$13,314,784
City of Hayward	\$1,136,500	\$19,395,500	\$370,573	\$20,902,573
City of Livermore	\$0	\$11,219,183	\$1,940,600	\$13,159,783
City of Newark	\$1,084,854	\$6,119,869	\$946,152	\$8,150,875
City of Oakland	\$0	\$40,003,285	\$3,348,472	\$43,351,757
City of Piedmont	\$0	\$2,699,209	\$302,667	\$3,001,876
City of Pleasanton	\$238,720	\$4,912,341	\$400,748	\$5,551,809
City of San Leandro	\$0	\$6,837,387	\$791,045	\$7,628,432
City of Union City	\$1,036,861	\$623,652	\$877,635	\$2,538,148
Total	\$6,624,820	\$177,768,783	\$13,617,259	\$198,010,862



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

Fiscal Year 2025-2026
MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE
AUDITED FINANCIAL STATEMENTS AND
PROGRAM COMPLIANCE REPORTING
 Reporting Period July 1, 2025 through June 30, 2026

SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS

SECTION	
1.1	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 2025-26

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 that 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.

Navigation tabs: Cover-Contact, All Table 1 RevExpend, BP Report, BP Table 2 Expenditures, LSR Report



Cover Sheet



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MEASURE B AND MEASURE BB Annual Program Compliance Report Reporting Period - Fiscal Year 2025-26	
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 <u>matches exactly</u> 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 180001 (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	
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	

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General Compliance Reporting



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Bicycle and Pedestrian Direct Local Distribution Program Reporting Period - Fiscal Year 2025-26	
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. <i>Indicate N/A, if not applicable.</i>	
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? <i>Encumbered value should be less than or equal to the end of year balance.</i>	

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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 program 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 (Expenditures less than 0)	\$ -	\$ -	\$ -	\$ -	\$ -
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 (Expenditures less than 0)	\$ -	\$ -	\$ -	\$ -	\$ -
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, 2027.				
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 2025-26

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 Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 25-26	Units for Quantity (Drop-down Menu)	units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	High Injury Network Proximity	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											\$ -	\$ -
Match to Table 1?											TRUE	TRUE

Is the total percentage of Capital vs Program Administration (outreach, staffing, administrative support) Costs GREATER THAN 50%? If not, explain how capital expenditures are greater than program costs.

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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.



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Submission Requirements

Due by December 28, 2026

1. Submit the Audited Financial Statements and the Program Compliance Forms to hlee@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



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Questions?

For more information contact the following staff:

Program Compliance and Submission Questions

Christine Shin
Senior Program Analyst
(510) 208-7449
cshin@alamedactc.org

John Nguyen
Director of Programming and
Project Controls
(510) 208-7419
jnguyen@alamedactc.org

Haneul Lee
Program Support
(submissions only)
hlee@alamedactc.org

Audited Financial Statement Questions

Christine Lacsamana
Senior Accountant
clacsamana@alamedactc.org
(510) 208-7447

Yoana Navarro
Director of Finance
ynavarro@alamedactc.org
(510) 208-7431



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Fiscal Year 2025-2026
MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE
AUDITED FINANCIAL STATEMENTS AND
PROGRAM COMPLIANCE REPORTING

Reporting Period July 1, 2025 through June 30, 2026

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

SECTION 1.1 - Reporting Requirements

INTRODUCTION

Jurisdictions eligible for Measure B (MB), Measure BB (MBB), and Vehicle Registration Fee (VRF) Direct Local Distribution (DLD) funds signed a Master Programs Funding Agreement (MPFA) with the Alameda County Transportation Commission (Alameda CTC). This agreement outlines eligible expenditures, reporting requirements, and policies on the timely use of funds.

Each year, jurisdictions are required to submit separate audited financial statements and Program Compliance Reports for these funds demonstrating fulfillment of the MPFA requirements.

This year's reporting period covers Fiscal Year 2025-26 from July 1, 2025 through June 30, 2026.

KEY DUE DATES

Submittal	Due Dates
Audited Financial Statements	December 28, 2026 Electronic version by email
Compliance Reports	December 28, 2026 Electronic version by email

STAFF CONTACTS

Financial Questions:	DLD Program Questions:	Forms and Submission Questions:
Christine Lacsamana Senior Accountant (510) 208-7447 clacsamana@alamedactc.org	Christine Shin Senior Program Analyst (510) 208-7449 cshin@alamedactc.org	Haneul Lee Program Support hlee@alamedactc.org
Yoana Navarro Director of Finance (510) 208-7431 y Navarro@alamedactc.org	John Nguyen Director of Programming and Project Controls (510) 208-7419 jnguyen@alamedactc.org	

SUBMITTAL INSTRUCTIONS

- Submit electronic versions of the Audited Financial Statements and Program Compliance Reports to:
 - Christine Shin, cshin@alamedactc.org
 - Haneul Lee, hlee@alamedactc.org
- See Section 1.2 Submittal Instructions and requirements.

AUDITED FINANCIAL STATEMENTS REQUIREMENTS

A. Audited Financial Statement: Recipients are required to submit separate audited financial statements for Measure B, Measure BB, and VRF DLD Funds. Each financial statement must include:

1. Independent Auditor's Opinion: Include an independent auditor's opinion on a Balance Sheet, a Statement of Revenues, Expenditures and Changes in Fund Balances and related notes for each program fund type. Alameda CTC recommends this opinion language:

"In our opinion, the City of _____ is in compliance with the laws and regulations, contracts, and grant requirements related to [2000 Measure B, 2014 Measure BB, Vehicle Registration Fee] funds as specified in the agreement between the City and the Alameda County Transportation Commission."

2. Statement of Revenues, Expenditures and Changes in Fund Balances: Each audited financial statement includes a summary of DLD program revenues, interest earnings and expenditures. *Refer to Exhibit A - Sample Financial Statement format, on next page.*
 - The financial statements should only include DLD funds.
 - All fund accounts should be separate and distinguishable on the statements.
3. Balance Sheet: Each audited financial statement includes a summary of DLD program assets, liabilities, and fund balance. *Refer to Exhibit A - Sample Financial Statement format.*

B. Specific Requirements

1. **Beginning Fund Balance:** Must equal to the prior year's ending fund balance.
 - **Restatement of Prior Year's Financial Statements:** Explain change i.e. removed non-DLD revenues included in prior year's financials, and restate the prior year's financial statements.
 - **Fund Balance Sheet:** All audited financial statements must include a balance sheet.
2. **Revenues:** Must equal total DLD Program fund revenue received by the agency
 - **Do not include:** Non-DLD revenues such as fares, project specific reimbursements, grant funds or any funds not specifically related to Measure B/BB/VRF DLDs.
3. **Interest:** Report interest earned on DLD funds only.
 - **Interest:** Measure B/BB/VRF interest must be allocated throughout the fiscal year.
 - **GASB 31:** GASB 31 adjustments must be identified separately from the interest line.
4. **Expenditures:** Expenditures reported on the Audited Financial Statements must equal total DLD fund expenditures reported within the program compliance report.
5. **Ending Fund Balance:** Must be the fund balance as of June 30, 2026.
6. **Transfer of Funds:** Transfer of Funds are not allowed. All Measure B/BB/VRF expenditures must appear on the Statement of Revenues, Expenditures and Changes in Fund Balances.
7. **Reporting Consistency:** The dollar amounts in the Audited Financial Statements must match the program compliance reports.

Exhibit A: Sample Financial Statement Format

CITY OF ACME 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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES					
Restricted for Measure B Programs and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities & Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES*					
Measure B Direct Local Distribution Expenses					
General Government	-	-	-	-	-
Planning and Engineering	-	-	-	-	-
Construction	-	-	-	-	-
Transportation and Operations	-	-	-	-	-
Total Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUES OVER (UNDER) EXPENDITURES/ NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Add additional expenditure categories as necessary.

PROGRAM COMPLIANCE REPORT REQUIREMENTS

A. Measure B / Measure BB / VRF recipients are required to complete a program compliance report that documents the following:

1. **Consistency with Audited Financial Statements:** Revenues/expenditures in the Audited Financial Statements must match the Compliance Reports.
2. **Eligible Expenditures:** Expenditures must be used for eligible program activities. All expenditures must be documented and include a description of the accomplishment and performance of the DLD investment.
3. **Article Publication:** Include documentation of an article published informing the public of Measure B/BB/VRF funded programs/projects.
4. **Website Coverage:** Include documentation of website information informing the public of Measure B/BB/VRF funded programs/projects.
5. **Signage:** Include documentation of posted signage at project sites where Measure B/BB/VRF funds were used.
6. **Bicycle/Pedestrian Master Plan:** Include confirmation of current Local Pedestrian Master Plan AND a Local Bicycle Master Plan OR a combined Local Pedestrian and Bicycle Master Plan. Each plan must be updated, at minimum, every five years. *(Only applicable to Bicycle Pedestrian Program).*
7. **15% of MBB Local Streets and Roads (LSR) funds expended on Bike/Pedestrian improvements:** Report the use of MBB LSR funds on bike/pedestrian improvements (minimum of 15% over the life of the Measure).
8. **Timely Use of Funds:** Demonstrate expeditious use of DLD funds to adhere to the Timely Use of Funds Policies. See Section 1.3.
9. **Expenditure Reporting:** Provide detailed description of expenditures to support analysis related to expense eligibility, performance monitoring, geolocating investments relative to areas of interest such as safety corridors and disadvantaged/equitable priority communities. Data including cost information, project information, and quantifiable metrics should be consistent with data reported to other agencies.

SECTION 1.2 - Submittal Instructions

Audited Financial Statements

Audited Financial Statements Submittal Instructions	DUE DATE: December 28, 2026
Electronic submission Submit an electronic copy of the Audited Financial Statements to Christine Shin, cschin@alamedactc.org and copy Haneul Lee, hlee@alamedactc.org. Hardcopies are NOT required.	

Program Compliance Reports

Program Compliance Report Submittal Instructions	DUE DATE: December 28, 2026
Download Compliance Reporting Forms The Program Compliance Report includes a Microsoft (MS) Excel Workbook with tabbed sections for each program. The forms are available to download at https://www.alamedactc.org/funding/reporting-and-grant-forms/ .	
Electronic submission - Complete all applicable sections of the MS Workbook for your agency. - Include attachments for documenting completion of reporting requirements. - Include documentation of articles, newsletters, signage, etc. - Include (2) max photos per program fund type. Send high-resolution JPEG, GIFs. - Send MS Excel file, PDF of the attachments, and electronic photos to Christine Shin, cschin@alamedactc.org and copy Haneul Lee, hlee@alamedactc.org. A hardcopy of the Program Compliance Reports and attachments is NOT required. 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.	

Alameda CTC may request additional information for the local agency to better evaluate compliance with program requirements and policies.

Additional program requirements, Timely Use of Funds, and reporting instructions are available on Alameda CTC's website: <https://www.alamedactc.org/funding/reporting-and-grant-forms/>

SECTION 1.3 - Timely Use of Funds Policies

Timely Use of Funds Policy

On March 24, 2022, the Commission approved Timely Use of Funds Policies as excerpted below.

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

- i. 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. A RECIPIENT found to be non-compliant with this requirement through the Annual Program Compliance reporting process must return the equal amount of DLD funds that exceeds the maximum allowable end of fiscal year fund balance to Alameda CTC, as approved by the Commission. The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.
- ii. Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2027.
- iii. RECIPIENT must document the use of end of year program fund balances towards eligible transportation improvements as part of the Annual Program Compliance Process.

Each jurisdiction receiving Measure B, Measure BB and Vehicle Registration Fee (VRF) Direct Local Distribution Program funds are required to comply with this policy as referenced in the recently executed 2016 Master Programs Funding Agreement (MPFA) between the jurisdiction and Alameda CTC.

Refer to the Alameda CTC's website for complete Timely of Funds Policies and implementation guidelines: https://www.alamedactc.org/wp-content/uploads/2022/08/2022_DLD_Timely_Use_of-Fund_Policy_20220324.pdf

SECTION 1.4 – Monitoring DLD Performance

DLD Performance Measures

DLD recipients are to document the performance and benefits of the projects and programs funded with Measure B, Measure BB, and/or Vehicle Registration Fee funds. The following performance measures are a selection of performance standards that must be documented at minimum by the recipients, as applicable. Additional performance measures may be requested by the Alameda CTC from time to time.

Performance reporting will be done through Alameda CTC's reporting processes including the annual program compliance reports, annual performance report, and various planning activities, as they are requested and applicable.

Through the Program Compliance Process, the Performance Measures monitored include:

- Current Bicycle and Pedestrian Master Plan(s) – updated within five years.
- Infrastructure investments such as quantity of pavement repaired, pothole repairs, linear feet of sidewalk constructed, traffic signals installed.
- Capital versus Program/Administrative Investments: The investment into capital projects is greater than administrative program expenditures (outreach, staffing, and activities not directly tied to the delivery of a capital improvement).
- Pavement Condition Index (PCI): Maintain a city-wide average PCI of 60 (Fair Condition) or above.
- Complete Streets Implementation
- Maintain a 15% annual minimum Measure BB LSR investment to support bicycling and walking
- Ridership and Service utilization and provisions cost effectiveness i.e. cost of MB/BB/VRF of specified service (example - \$21.00 per passenger trip).
- Transit On-time Performance (agency annual goal versus actual)

Performance data provided to Alameda CTC should be consistent to the data reported to other regional, state, federal entities for consistency purposes. Performance will be evaluated periodically through the aforementioned evaluation reports to determine the effectiveness of investments and to inform future investment decisions.

SECTION 1.5 –Compliance Report Form Guidance

Program Compliance Report Structure

This Program Compliance Report consists of two separate reports: 1) Measure B/BB Compliance Report and 2) VRF Compliance Report. Each report is a single MS Workbook that contains the following:

- Cover - Agency Contact Information
- General Compliance Questions for all programs (Bike/Ped, Local Streets and Roads, Transit, Paratransit)
- Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance
- Table 2 - Detailed Summary of Expenditures and Accomplishments

Jurisdictions are expected to complete all relevant sections for which it receives and expends DLD program funds (bike/pedestrian, LSR, Transit, and/or Paratransit).

Table 1: Summary of Revenue, Expenditures, and Changes in Fund Balance

Table 1 is a summary of revenues and expenditures for the fiscal year. The figures reported on this table must correspond to the Audited Financial Statement.

Table 2: Detailed Summary of Expenditures and Accomplishments

Table 2 is a detailed summary of fiscal year expenditures. It describes specific expenditure activities and resulting accomplishments and benefits. Alameda CTC requests jurisdictions to use the following units to describe the quantity of achievements accomplished during a reporting period on *Table 2: Expenditures and Accomplishments*. This will standardized the units reported from all fund recipients.

If there are multiple units used for a project, if appropriate, quantify the primary improvement and/or use the additional information columns to specify units all delivered.

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.



Performance Reporting

DLD recipients are expected to report on quantity and accomplishments of capital improvements, programs delivery, and transit operational performance consistently from the prior reporting years.

The performance data entered for items such as but not limited to Pavement Condition Index, transit ridership, on-time-performance, other fund expended in conjunction with MB/BB/VRF, should be consistent with analogous data reporting for other regional, State, and federal agencies.

DLD recipients may be asked to verify reported performance and accomplishment data as a supplementary inquiry during the program compliance process.

**MEASURE B AND MEASURE BB
Annual Program Compliance Report
Reporting Period - Fiscal Year 2025-26**

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 180001 (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**

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	\$ - TRUE	\$ - TRUE	\$ - TRUE	\$ - TRUE	\$ -
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	\$ - TRUE	\$ - TRUE	\$ - TRUE	\$ - TRUE	\$ -
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					

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, 2027.

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.

Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

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

Bicycle Master Plan
Pedestrian Master Plan
Bike/Ped Master Plan

Adoption Year

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.

3a. 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
MB Balance	\$ -	\$ -
MBB Balance	\$ -	\$ -
Total	\$ -	\$ -

3b. Why is there a fund balance? *Indicate N/A, if not applicable.*

3c. 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
		\$ -	
		\$ -	
		\$ -	
		\$ -	

Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

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

4. Confirm all expenditures were governing body approved (Yes/No).

5. 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				

6. Describe how the current DLD investments promoted safety and/or local vision zero efforts.

Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

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.

	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Primarily Capital or Administrative Expenditure?			Quantity Completed in FY 25-26	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	High Injury Network Proximity	Measure B DLD Expenditures	Measure BB DLD Expenditures	
No.				Project Name	Project Description/Benefits								
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											\$ -	\$ -	
			#DIV/0!									\$ -	\$ -
a. Total Capital			\$ -									TRUE	TRUE
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.

Local Streets and Roads (LSR) Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

1a. What is agency's 2025 Pavement Condition Index (PCI)?

PCI =

Use same PCI reported to MTC for their Pavement Condition Rpt if available. <https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index>

1b. What is the basis for your PCI number if not from MTC Report linked above?

1c. If your PCI fell below a score of 60 (fair condition), specify what corrective actions are being implemented to increase the PCI?

Additionally, if your agency's PCI has been consistently under 60 in the past three years, explain why.

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				

Local Streets and Roads (LSR) Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

Website				
Signage				

Local Streets and Roads Direct Local Distribution Program

Reporting Period - Fiscal Year 2025-26

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 Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 25-26	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	High Injury Network Proximity	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											\$ -	\$ -
Match to Table 1?											TRUE	TRUE
			#DIV/0!									
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.

A minimum of 15% of Measure BB LSR funds are required to be expended on bike/pedestrian Improvements.

In this fiscal year, how much of Measure BB LSR funds were expended on bike/pedestrian improvements?

\$	-
#DIV/0!	
#DIV/0!	

Percent of Measure BB LSR funds expenditures on bike/pedestrian improvements:

Meets minimum 15% threshold?

If your agency did not meet the 15% minimum expenditure requirement this fiscal year, explain why.

Transit Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

1. What is the agency's average on-time performance goal/target? Percent
2. What is the agency's average on-time performance for the year? Percent

3. If your agency's actual average on-time performance for the year is less than the agency's on-time performance goal/target explain what actions are being taken to improve performance?

- 4a. How much of the balance identified here is encumbered into active contracts and projects?

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

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

- 4b. Why is there a fund balance? *Indicate N/A, if not applicable.*

- 4c. 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
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

5. Confirm all expenditures were governing body approved (Yes/No).

6. 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				

7. Cost Effectiveness: Provide a link below to the latest available Transit Agency Profile from the National Transit Database website, which identifies operating cost metrics. Any agency with significant increase in annual costs must provide an explanation. Use link below to find your agency's profile.

<https://www.transit.dot.gov/ntd/transit-agency-profiles>

Transit Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

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 Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Project Name	Project Description/Benefits	Quantity Complete in Alameda County for FY 25-26	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1									\$ -	\$ -	\$ -	\$ -
2									\$ -	\$ -	\$ -	\$ -
3									\$ -	\$ -	\$ -	\$ -
4									\$ -	\$ -	\$ -	\$ -
5									\$ -	\$ -	\$ -	\$ -
6									\$ -	\$ -	\$ -	\$ -
7									\$ -	\$ -	\$ -	\$ -
8									\$ -	\$ -	\$ -	\$ -
9									\$ -	\$ -	\$ -	\$ -
10									\$ -	\$ -	\$ -	\$ -
11									\$ -	\$ -	\$ -	\$ -
12									\$ -	\$ -	\$ -	\$ -
13									\$ -	\$ -	\$ -	\$ -
14									\$ -	\$ -	\$ -	\$ -
15									\$ -	\$ -	\$ -	\$ -
16									\$ -	\$ -	\$ -	\$ -
TOTAL									\$ -	\$ -	\$ -	\$ -
Match to Table 1?									TRUE	TRUE		

Paratransit Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

1a. How much of the balance identified here is encumbered into active contracts and projects?

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

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

1b. Why is there a fund balance? Indicate N/A, if not applicable.

1c. 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
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

2 Confirm all expenditures were governing body approved (Yes/No).

3 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				

Paratransit Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

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 Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Project Name	Project Description/Benefits	Quantity Completed in FY 25-26	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1									\$ -	\$ -	\$ -	\$ -
2									\$ -	\$ -	\$ -	\$ -
3									\$ -	\$ -	\$ -	\$ -
4									\$ -	\$ -	\$ -	\$ -
5									\$ -	\$ -	\$ -	\$ -
6									\$ -	\$ -	\$ -	\$ -
7									\$ -	\$ -	\$ -	\$ -
8									\$ -	\$ -	\$ -	\$ -
9									\$ -	\$ -	\$ -	\$ -
10									\$ -	\$ -	\$ -	\$ -
11									\$ -	\$ -	\$ -	\$ -
12									\$ -	\$ -	\$ -	\$ -
13									\$ -	\$ -	\$ -	\$ -
14									\$ -	\$ -	\$ -	\$ -
15									\$ -	\$ -	\$ -	\$ -
16									\$ -	\$ -	\$ -	\$ -
17									\$ -	\$ -	\$ -	\$ -
18									\$ -	\$ -	\$ -	\$ -
19									\$ -	\$ -	\$ -	\$ -
20									\$ -	\$ -	\$ -	\$ -
TOTAL									\$ -	\$ -	\$ -	\$ -
Match to Table 1?									TRUE	TRUE		

**VEHICLE REGISTRATION FEE
Annual Program Compliance Report
Reporting Period - Fiscal Year 2025-26**

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.

Program Compliance Report Structure

This Reporting Form is broken into the following sections for the Vehicle Registration Fee 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**

VEHICLE REGISTRATION FEE
Annual Program Compliance Report

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

DIRECTIONS: Complete the sections below based on the VRF Audited Financial Statements, for the applicable DLD programs for your agency. Values must match financial statements and total reported expenditures on Table 2.

A. VRF Direct Local Distribution Programs

	Local Streets and Roads	Total
Beginning of Year Fund Balance	\$ -	\$ -
Revenue	\$ -	\$ -
Interest	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -
Expenditures	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -

Expenditures Matches Table 2?

☐

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

RECIPIENT found to be non-compliant with this requirement (over the allowable maximum balance) must return the equal amount of DLD funds that exceeds the maximum allowable end of fiscal year fund balance to Alameda CTC, as approved by the Commission.

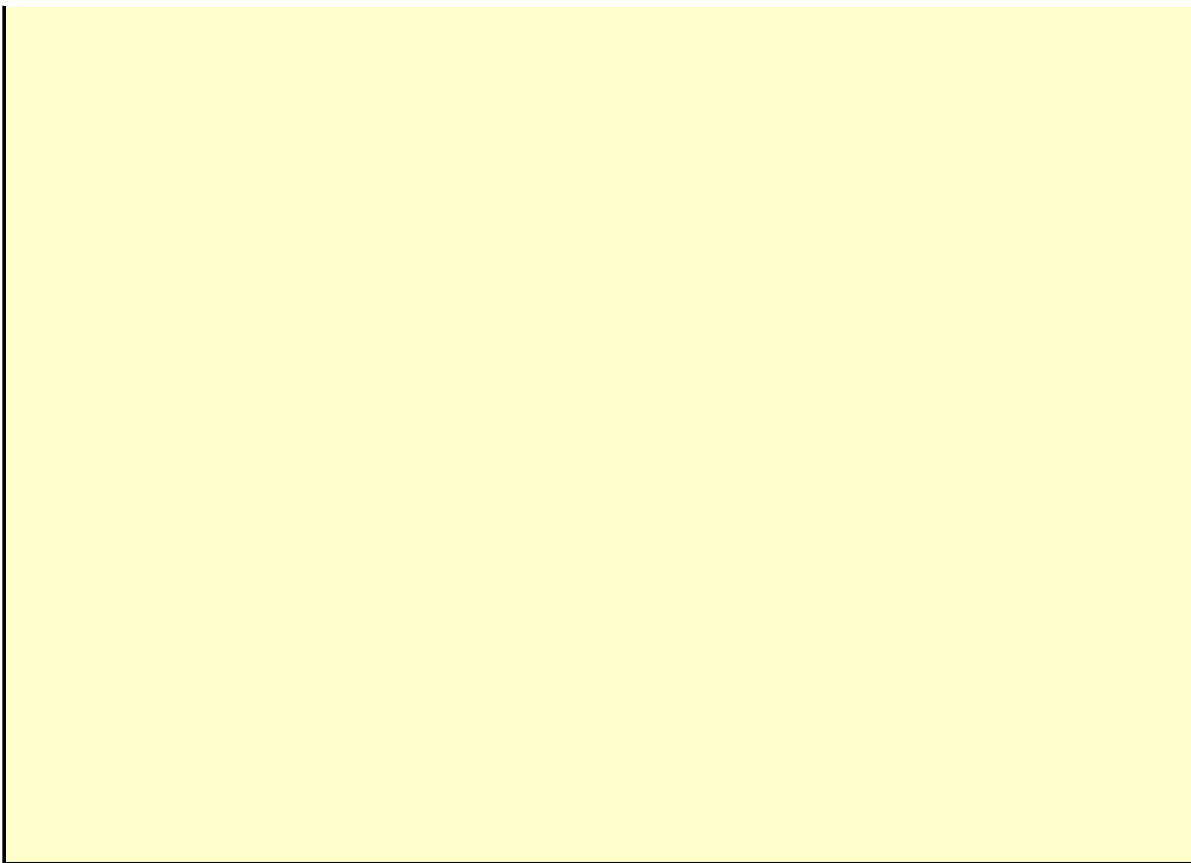
This section provides a tool to monitor a RECIPIENT's compliance to this policy.

	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)
VRF Program	\$ -	\$ -	\$ -	\$ -

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.



Local Streets and Roads (LSR) Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

1a. What is agency's 2025 Pavement Condition Index (PCI)?

Use same PCI reported to MTC for their Pavement Condition Rpt.

PCI =

<https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index>

1b. What is the basis for your PCI number if not from MTC Report linked above.

1c. If your PCI fell below a score of 60 (fair condition), specify what corrective actions are being implemented to increase the PCI?
Additionally, if your agency's PCI has been consistently under 60 in the past three years, explain why.

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
VRF 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).

VRF		Copy of article, website, signage attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article			
Website			

Local Streets and Roads (LSR) Direct Local Distribution Program
Reporting Period - Fiscal Year 2025-26

GENERAL COMPLIANCE REPORTING

Signage			
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Local Streets and Roads Direct Local Distribution Program

Reporting Period - Fiscal Year 2025-26

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of VRF 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 Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 25-26	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority Community Proximity	High Injury Network Proximity	VRF 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											\$ -
			#DIV/0!								\$ -
a. Total Capital			\$ -								
b. Total Administrative			\$ -								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.

CITY OF ACME
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: <i>Specify</i>	-	-	-	-	-
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					
	\$ -	\$ -	\$ -	\$ -	\$ -

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 <i>(required)</i>	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -

* Add additional expenditure categories as necessary.

Alameda CTC

FY2025/26 2014 MBB Direct Local Distributions

						Total MBB FY2025/26
Description	Local S&R	Transit Service	Bike & Ped	Paratransit	Direct Local Distributions	
Alameda	\$ 4,971,476.11	\$ -	\$ 534,339.48	\$ 514,659.21	\$ 6,020,474.80	
Albany	1,190,097.15	-	139,109.91	96,059.24	1,425,266.30	
Berkeley	7,905,490.66	-	857,772.59	855,560.82	9,618,824.07	
Dublin	1,448,531.68	-	499,064.08	-	1,947,595.76	
Emeryville	795,777.79	-	91,124.69	78,507.73	965,410.21	
Fremont	6,012,623.00	-	1,569,050.29	1,382,503.92	8,964,177.21	
Hayward	6,159,124.69	-	1,093,509.99	2,067,892.85	9,320,527.53	
Livermore	2,442,657.83	-	580,586.25	-	3,023,244.08	
Newark	1,241,444.23	-	319,182.81	292,770.03	1,853,397.07	
Oakland	28,502,601.14	-	2,909,453.85	3,161,999.97	34,574,054.96	
Piedmont	999,709.53	-	73,794.98	-	1,073,504.51	
Pleasanton	1,907,432.44	-	519,891.21	575,353.32	3,002,676.97	
San Leandro	3,420,784.14	-	596,122.76	747,301.78	4,764,208.68	
Union City	1,726,441.21	-	454,678.95	550,631.17	2,731,751.33	
LAVTA	-	1,872,900.78	-	914,164.67	2,787,065.45	
Alameda County	-	-	999,722.87	-	999,722.87	
Alameda County - North	204,008.16	-	-	-	204,008.16	
Alameda County - Central	4,904,424.22	-	-	-	4,904,424.22	
Alameda County - East	1,083,407.41	-	-	-	1,083,407.41	
AC Transit District	-	70,421,069.47	-	16,856,107.05	87,277,176.52	
Alameda Ferries	-	1,872,900.78	-	-	1,872,900.78	
Altamont Rail - South	-	1,872,900.78	-	-	1,872,900.78	
Altamont Rail - East	-	1,872,900.78	-	-	1,872,900.78	
Union City Transit	-	936,450.39	-	-	936,450.39	
BART	-	1,872,900.78	-	5,618,702.35	7,491,603.13	
Total FY2025/26 Distributions	\$ 74,916,031.39	\$ 80,722,023.76	\$ 11,237,404.71	\$ 33,712,214.11	\$ 200,587,673.97	

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

Scheduled CDTFA Issue Date:

7/3/2026

Fiscal Period:

May 2026

Recipient:	Local S & R	Bicycle & Pedestrian	Paratransit	Total	
Alameda	429,408.03	46,153.23	44,453.36	520,014.62	
Albany	102,793.87	12,015.53	8,297.05	123,106.45	
Berkeley	682,831.63	74,089.55	73,898.51	830,819.69	
Dublin	125,115.98	43,106.34		168,222.32	
Emeryville	68,734.79	7,870.84	6,781.05	83,386.68	
Fremont	519,336.41	135,525.70	119,412.88	774,274.99	
Hayward	531,990.40	94,451.22	178,612.90	805,054.52	
LAVTA			78,960.38	78,960.38	
Livermore	210,982.98	50,147.76	-	261,130.74	
Newark	107,228.94	27,569.21	25,287.82	160,085.97	
Oakland	2,461,893.70	251,302.19	273,115.70	2,986,311.59	
Piedmont	86,349.26	6,373.99		92,723.25	
Pleasanton	164,753.24	44,905.27	49,695.77	259,354.28	
San Leandro	295,468.01	51,489.72	64,547.71	411,505.44	
Union City	149,120.24	39,272.60	47,560.41	235,953.25	
County of Alameda		86,350.41		86,350.41	
County North	17,621.07			17,621.07	
County Central	423,616.46			423,616.46	
County East	93,578.61			93,578.61	
County Totals	534,816.14	86,350.41	0.00	621,166.55	
Totals	6,470,823.62	970,623.56	970,623.54	8,412,070.72	
Transit Program:					
	Countywide		Paratransit	Totals	
AC Transit Services	6,082,574.22			6,082,574.22	
AC Transit Paratransit Program			1,455,935.32	1,455,935.32	
AC Transit Total					7,538,509.54
BART Paratransit Program			485,311.77	485,311.77	
BART Maintenance	161,770.59			161,770.59	
BART Total					647,082.36
Total AC & BART Direct Local Distributions	6,244,344.81		1,941,247.09	8,185,591.90	
	North Area	South Area	East Area	Totals	
WETA	161,770.59			161,770.59	
Altamont Rail		161,770.59	161,770.59	323,541.18	
Union City Transit		80,885.30		80,885.30	
LAVTA			161,770.59	161,770.59	
Total Other Transit Services				727,967.66	
Total Direct Local Distributon Disbursements					17,325,630.28

Note: Formulas may change based on population and road miles in each city.

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

Scheduled CDTFA Issue Date:

8/14/2026

Fiscal Period:

June 2026

Recipient:	Local S & R	Bicycle & Pedestrian	Paratransit	Total	
Alameda	488,567.99	52,511.80	50,577.74	591,657.53	
Albany	116,955.88	13,670.92	9,440.15	140,066.95	
Berkeley	776,906.02	84,296.94	84,079.58	945,282.54	
Dublin	142,353.34	49,045.14		191,398.48	
Emeryville	78,204.45	8,955.21	7,715.29	94,874.95	
Fremont	590,885.90	154,197.21	135,864.51	880,947.62	
Hayward	605,283.25	107,463.85	203,220.58	915,967.68	
LAVTA			89,838.83	89,838.83	
Livermore	240,050.32	57,056.67	-	297,106.99	
Newark	122,001.98	31,367.45	28,771.75	182,141.18	
Oakland	2,801,071.22	285,924.34	310,743.12	3,397,738.68	
Piedmont	98,245.69	7,252.15		105,497.84	
Pleasanton	187,451.46	51,091.91	56,542.41	295,085.78	
San Leandro	336,174.93	58,583.51	73,440.51	468,198.95	
Union City	169,664.68	44,683.22	54,112.86	268,460.76	
County of Alameda		98,247.00		98,247.00	
County North	20,048.74			20,048.74	
County Central	481,978.52			481,978.52	
County East	106,471.03			106,471.03	
County Totals	608,498.29	98,247.00	0.00	706,745.29	
Totals	7,362,315.40	1,104,347.32	1,104,347.33	9,571,010.05	
Transit Program:					
	Countywide		Paratransit	Totals	
AC Transit Services	6,920,576.46			6,920,576.46	
AC Transit Paratransit Program			1,656,520.96	1,656,520.96	
AC Transit Total					8,577,097.42
BART Paratransit Program			552,173.65	552,173.65	
BART Maintenance	184,057.88			184,057.88	
BART Total					736,231.53
Total AC & BART Direct Local Distributions	7,104,634.34		2,208,694.61	9,313,328.95	
	North Area	South Area	East Area	Totals	
WETA	184,057.88			184,057.88	
Altamont Rail		184,057.88	184,057.88	368,115.76	
Union City Transit		92,028.94		92,028.94	
LAVTA			184,057.88	184,057.88	
Total Other Transit Services				828,260.46	
Total Direct Local Distributon Disbursements					19,712,599.46

Note: Formulas may change based on population and road miles in each city.

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2025/26

FY2025-26 Net Revenues	\$ 12,206,293.26
-------------------------------	-------------------------

Local Road Improvement and Repair Program	60% \$ 7,323,775.96
--	----------------------------

Warrants to be Drawn for:	Planning Area	Amount
Alameda	1	\$ 317,315.17
Albany	1	82,633.67
Berkeley	1	515,398.21
Emeryville	1	54,094.55
Oakland	1	1,712,493.96
Piedmont	1	43,392.89
Hayward	2	753,281.13
San Leandro	2	407,417.37
County of Alameda	2	636,039.83
Fremont	3	1,085,645.65
Newark	3	228,153.66
Union City	3	311,091.87
Dublin	4	353,885.88
Livermore	4	406,989.38
Pleasanton	4	365,925.14
County of Alameda	4	50,017.60
Total Local Road Improvement and Repair Program		\$ 7,323,775.96

Reserve for Discretionary Programs	40% \$ 4,882,517.30
---	----------------------------

Transit for Congestion Relief Program	\$ 3,051,573.29
Local Transportation Technology Program	1,220,629.34
Pedestrian and Bicyclist Access and Safety Program	610,314.67

Total Discretionary Funds	\$ 4,882,517.30
----------------------------------	------------------------

Total Allocations	\$ 12,206,293.26
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Note: Formulas may change based on population and vehicles registered in each city.

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2025/26

May, 2026 Net Revenues		\$	1,016,399.84	Rec'd 7/20/2026
Local Road Improvement and Repair Program		60%	\$	609,839.90
Warrants to be Drawn for:	Planning Area	Amount		
Alameda	1	\$	26,422.36	
Albany	1		6,880.78	
Berkeley	1		42,916.44	
Emeryville	1		4,504.37	
Oakland	1		142,596.81	
Piedmont	1		3,613.26	
Hayward	2		62,724.60	
San Leandro	2		33,925.04	
County of Alameda	2		52,962.09	
Fremont	3		90,400.10	
Newark	3		18,998.01	
Union City	3		25,904.16	
Dublin	4		29,467.55	
Livermore	4		33,889.40	
Pleasanton	4		30,470.04	
County of Alameda	4		4,164.89	
Total Local Road Improvement and Repair Program		\$	609,839.90	
Reserve for Discretionary Programs	40%	\$	406,559.94	
Transit for Congestion Relief Program		\$	254,099.96	
Local Transportation Technology Program			101,639.99	
Pedestrian and Bicyclist Access and Safety Program			50,819.99	
Total Discretionary Funds		\$	406,559.94	
Total Allocations		\$	1,016,399.84	

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

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2025/26

June, 2026 Net Revenues		\$	1,062,653.34	Rec'd 8/24/2026
Local Road Improvement and Repair Program		60%	\$	637,592.00
Warrants to be Drawn for:		Planning Area	Amount	
	Alameda	1	\$	27,624.77
	Albany	1		7,193.91
	Berkeley	1		44,869.45
	Emeryville	1		4,709.36
	Oakland	1		149,086.00
	Piedmont	1		3,777.69
	Hayward	2		65,579.02
	San Leandro	2		35,468.87
	County of Alameda	2		55,372.24
	Fremont	3		94,513.95
	Newark	3		19,862.56
	Union City	3		27,082.98
	Dublin	4		30,808.53
	Livermore	4		35,431.61
	Pleasanton	4		31,856.65
	County of Alameda	4		4,354.41
Total Local Road Improvement and Repair Program			\$	637,592.00
Reserve for Discretionary Programs		40%	\$	425,061.34
Transit for Congestion Relief Program			\$	265,663.34
Local Transportation Technology Program				106,265.33
Pedestrian and Bicyclist Access and Safety Program				53,132.67
Total Discretionary Funds			\$	425,061.34
Total Allocations			\$	1,062,653.34

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