ALAMEDA
County Transportation Commission

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

Today’s Agenda

1. Welcome and Introductions
2. Overview of Measure B/Measure BB/Vehicle Registration Fee
3. Audited Financial Statements Requirements
4. Compliance Reporting Requirements
5. Walk-through Compliance Reporting Forms
6. Questions and Answers

A Brief History

2000 Measure B (MB)

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

2010 Vehicle Registration Fee (VRF)

- In 2010, voters approved the Vehicle Registration Fee
- Authorized collection of an annual $10 per vehicle registration fee starting in May, 2011

2014 Measure BB (MBB)

- In 2014, voters approved Measure BB to augment and extend the existing sales tax measure
- Collections started in April 2015
- Full penny of revenue collections from April 1, 2022 to 2045

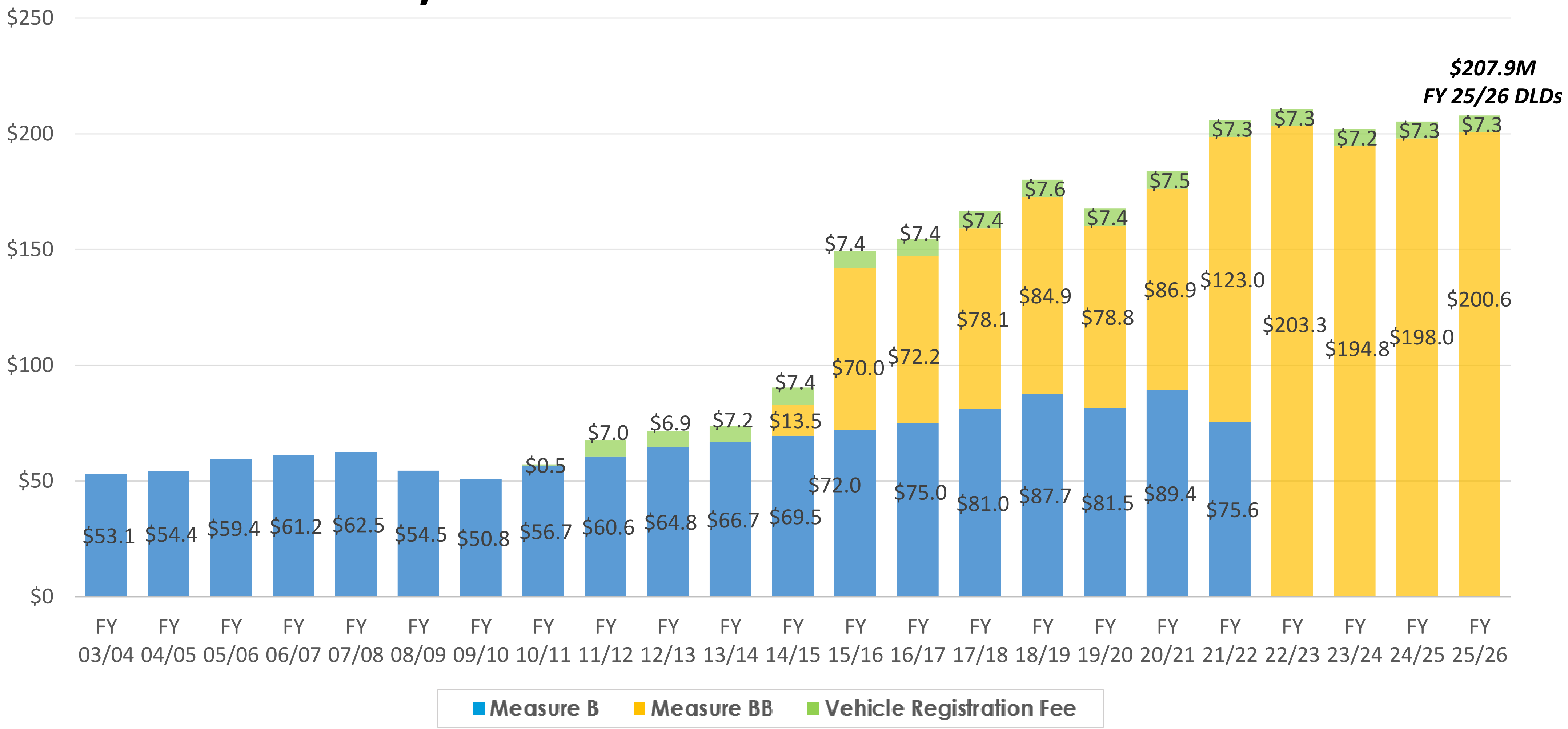
DLD Program Overview

$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)

Measure B/BB/VRF DLD Historical Revenue

$2.6 Billion in DLDs

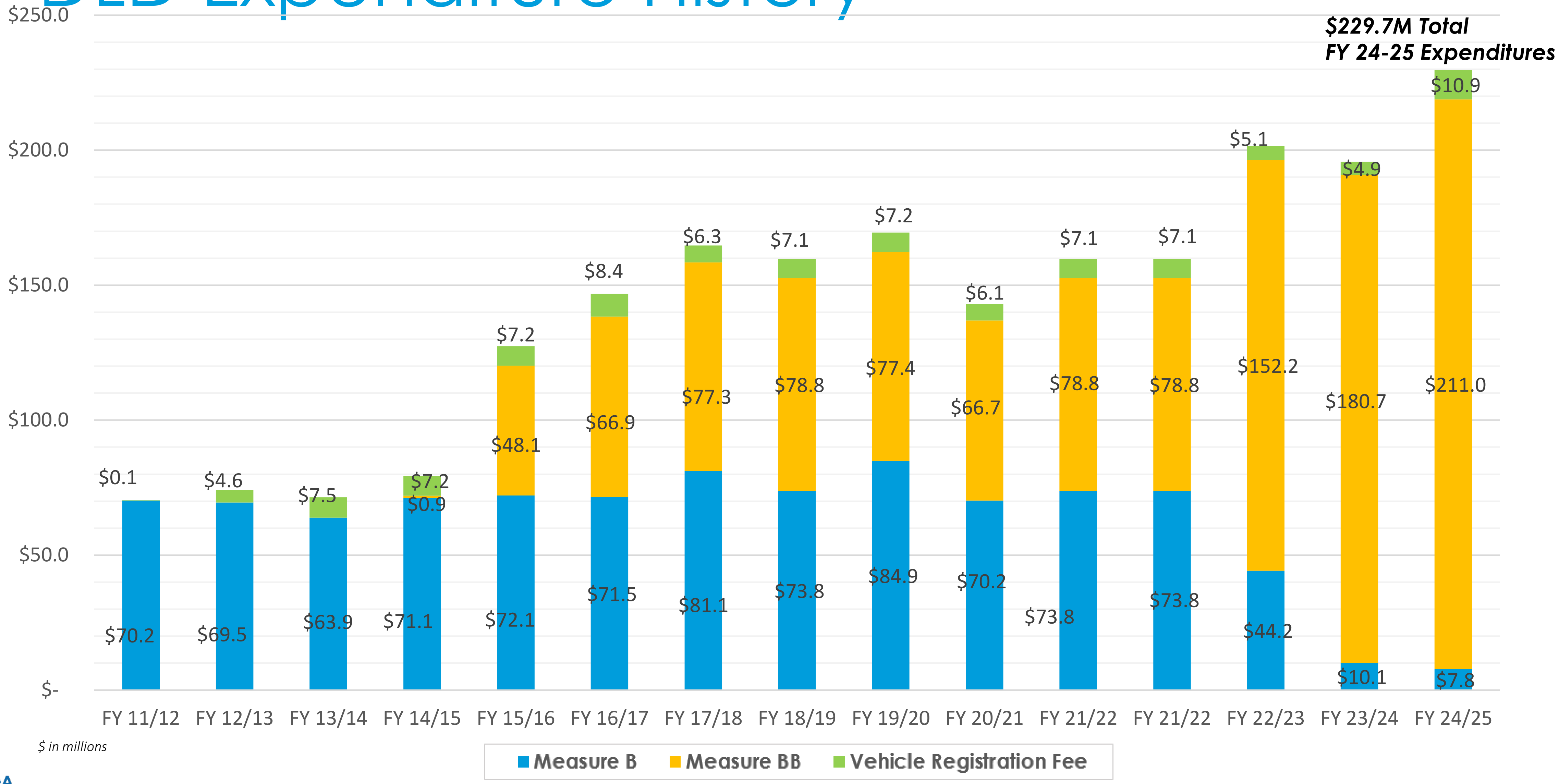


DLD Revenues

$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**

DLD Expenditure History



$ in millions

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

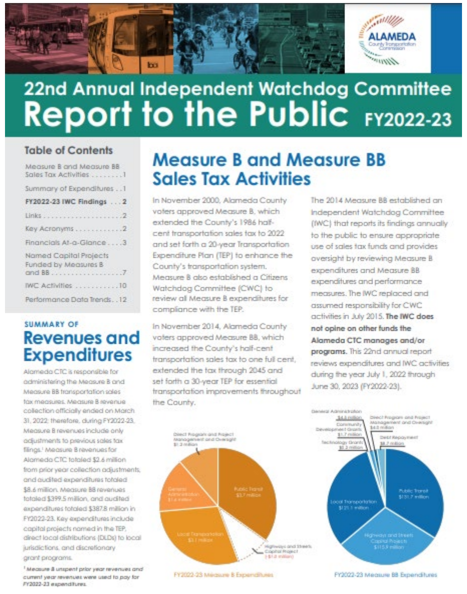
[1]Quanity completed are as reported by the jurisdictions, and represent a rounded value.
[2]Not all improvement types or activities are shown.

City of Piedmont – Grand Avenue Bike/Ped and ADA Improvements

City of Hayward – Street Rehabilitation

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



22nd Annual Independent Watchdog Committee
Report to the Public FY2022-23

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SUMMARY OF
Revenues and Expenditures

Alameda CTC is responsible for administering the Measure B and Measure BB transportation sales tax measures. Measure B revenue collection officially ended on March 31, 2022; therefore, during FY2022-23, Measure B revenues include only adjustments to previous sales tax filings.[1] Measure B revenues for Alameda CTC totaled $2.6 million from prior year collection adjustments, and audited expenditures totaled $8.6 million. Measure BB revenues totaled $399.5 million, and audited expenditures totaled $387.8 million in FY2022-23. Key expenditures include capital projects named in the TEP, direct local distributions (DLDs) to local jurisdictions, and discretionary grant programs.

[1] *Measure B unspent prior year revenues and current year revenues were used to pay for FY2022-23 expenditures.*

Measure B and Measure BB Sales Tax Activities

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

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

The 2014 Measure BB established an Independent Watchdog Committee (IWC) that reports its findings annually to the public to ensure appropriate use of sales tax funds and provides oversight by reviewing Measure B expenditures and Measure BB expenditures and performance measures. The IWC replaced and assumed responsibility for CWC activities in July 2015. **The IWC does not opine on other funds the Alameda CTC manages and/or programs.** This 22nd annual report reviews expenditures and IWC activities during the year July 1, 2022 through June 30, 2023 (FY2022-23).

FY2022-23 Measure B Expenditures

FY2022-23 Measure BB Expenditures

How Do We Monitor DLD Compliance?

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

  The reporting period is Fiscal Year 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)

2. Review Process

Alameda CTC and Independent Watchdog Committee

(January to April)

3. Compliance Determination

Commission receives Summary Report

(June)

<u>Compliance Purpose & Requirements</u>

- 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

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

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

Schedule

Dates	Action
September	Forms available
September 23th	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

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
2. City of Berkeley
3. City of Dublin
4. City of Emeryville
5. City of Fremont
6. City of Hayward
7. City of Newark
8. City of Pleasanton
9. City of Union City

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, 20XX

Alameda County Transportation Commission

Measure B Funds

	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
ASSETS					
Cash and Investments	$ -	$ -	$ -	$ -	$ -
Measure B Direct Local Distribution Program Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Assets: *Specify*	-	-	-	-	-
Total Assets	$ -	$ -	$ -	$ -	$ -
LIABILITIES					
Accounts Payable	$ -	$ -	$ -	$ -	$ -
Accrued Liabilities	-	-	-	-	-
Total Liabilities	$ -	$ -	$ -	$ -	$ -
FUND BALANCES					
Restricted for Measure B Programs and Projects	$ -	$ -	$ -	$ -	$ -
Total Fund Balances	$ -	$ -	$ -	$ -	$ -
Total Liabilities & Fund Balances	$ -	$ -	$ -	$ -	$ -

Sample format included in the Program Compliance Submittal Guidance Document

Sales & Use Tax Revenue Allocations

Cash Received 7/30/26

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***

Cash Received 8/27/26

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***

Vehicle Registration Fees Fund Allocations

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

Cash Received 7/23/26

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

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

Cash Received 8/27/26

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

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)*	-	-	-	-	-
GASB31 Adjustments	-	-	-	-	-
Total Program Revenues	$ -	$ -	$ -	$ -	$ -
EXPENDITURES*					
Measure B Direct Local Distribution Expenses					
General Government	-	-	-	-	-
Planning and Engineering	-	-	-	-	-
Construction	-	-	-	-	-
Transportation and Operations	-	-	-	-	-
Total Program Expenditures	$ -	$ -	$ -	$ -	$ -
REVENUES OVER (UNDER) EXPENDITURES/ NET CHANGE IN FUND BALANCE	$ -	$ -	$ -	$ -	$ -
FUND BALANCES					
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -

Sample format included in the Program Compliance Submittal Guidance Document

FY25-26 MBB Direct Local Distributions

Alameda CTC

FY2025/26 2014 MBB Direct Local Distributions

Description	Local S&R	Transit Service	Bike & Ped	Paratransit	Total MBB FY2025/26 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

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

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.

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	$ -	$ -	$ -	$ -	**$ -**
	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

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.

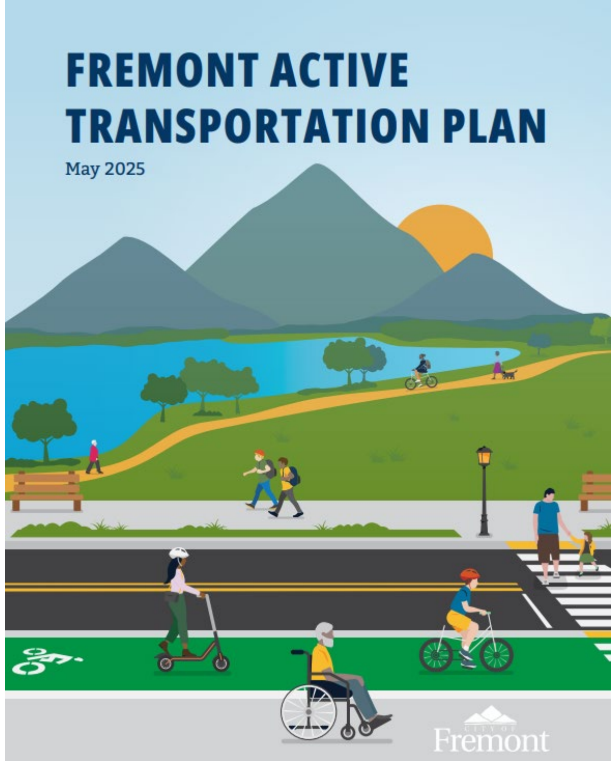
DLD Performance Measures

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

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.*

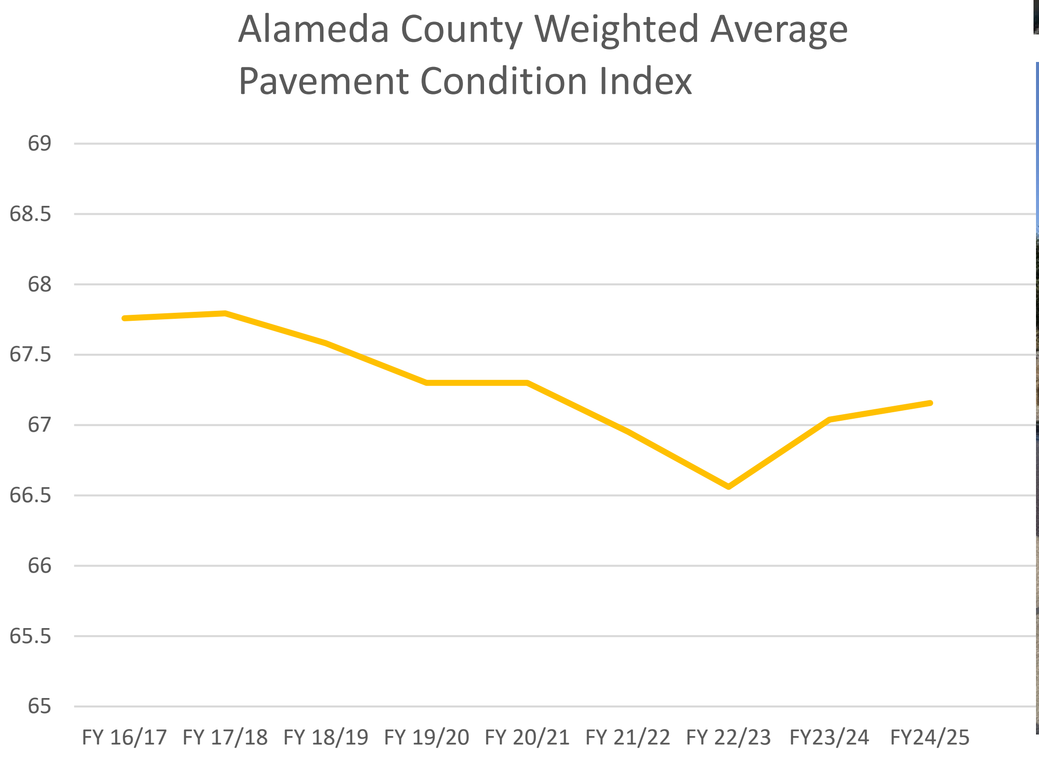
Bicycle and/or Pedestrian Master Plan Status (Adoption Year)				
Agency/ Jurisdiction:	**Bicycle Plan**	**Pedestrian Plan**	**Bicycle / Pedestrian**	**Anticipated Status**
Plan Update Underway				
ACPWA	N/A	N/A	2019	Approval in 2026
City of Albany	N/A	N/A	2019	Approval in 2026
City of Berkeley	N/A	N/A	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.



Local Street and Roads Program Performance Measure

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

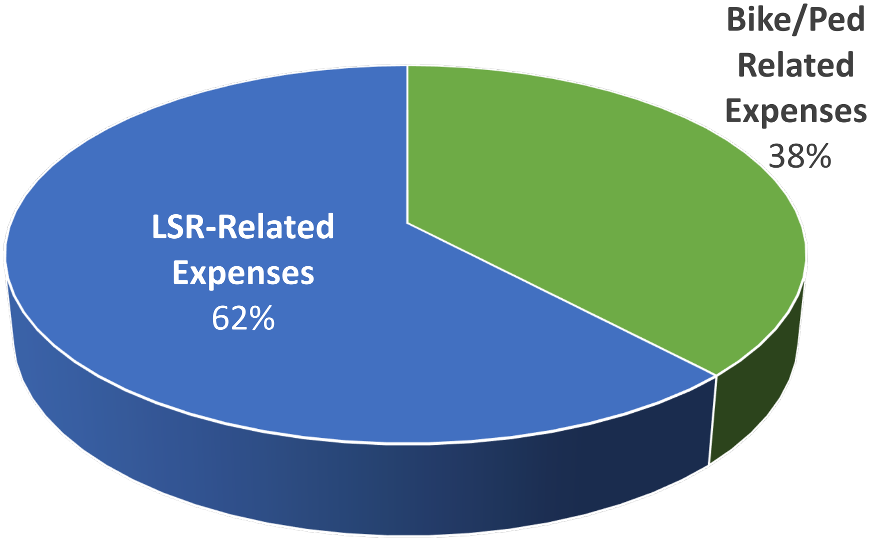
PCI Status	FY 24/25
Under 60 PCI threshold	
City of Albany	59
City of Berkeley	56
City of Oakland	58
City of San Leandro	57
Met 60 PCI threshold	
Alameda County	73
City of Alameda	65
City of Dublin	78
City of Emeryville	78
City of Fremont	71
City of Hayward	73
City of Livermore	75
City of Newark	71
City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



Source: MTC 2024 Pavement Condition of Bay Area Jurisdictions [*https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index*](https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index)
PCI scores are based on a three-year rolling average.

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.



Jurisdiction:	Total LSR Expenditures to Date	Total LSR Expenditures on Bike/Ped to Date	Percentage of LSR Expenditures on Bike/Ped over Total LSR Expend	15% minimum LSR achieved?
ACPWA	$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

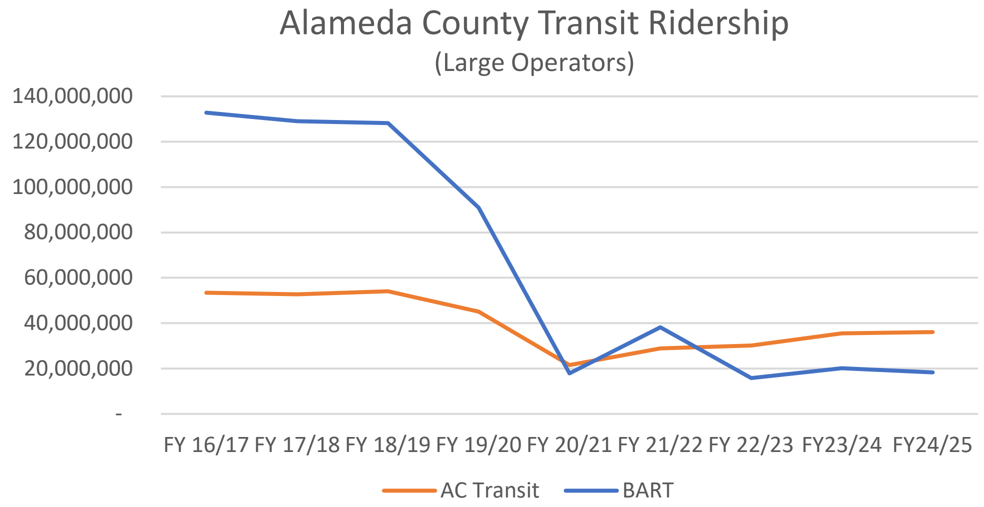
Transit Program Performance Measures

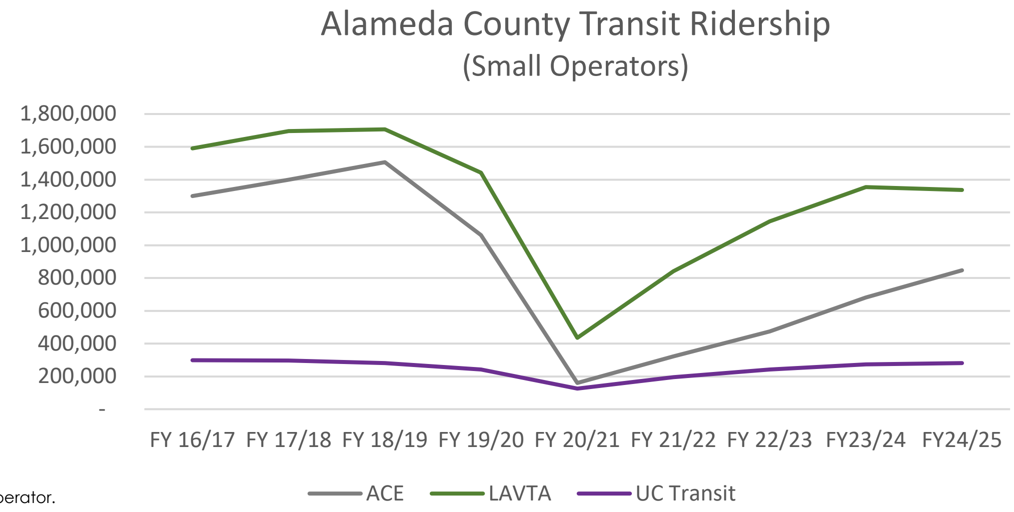
On-time Performance: Maintain performance annually based on operator's adopted on-time performance target

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

	FY 22/23		FY 23/24		FY 24/25	
Jurisdiction:	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 B/BB and other source costs (if provided) divided by number of passenger trips reported by the operator.
2. Cost per trip varies from agency to agency based on local needs, services provided, program administration, and DLD implementation.
3. WETA reported no expenditures on service operations;

Paratransit Program Performance Measures

Cost Effectiveness of Services: Maintain cost per trip or per passengers
Service types such as ADA mandated paratransit, city-based door-to-door service, taxi programs, accessible van service, shuttle service, group trips

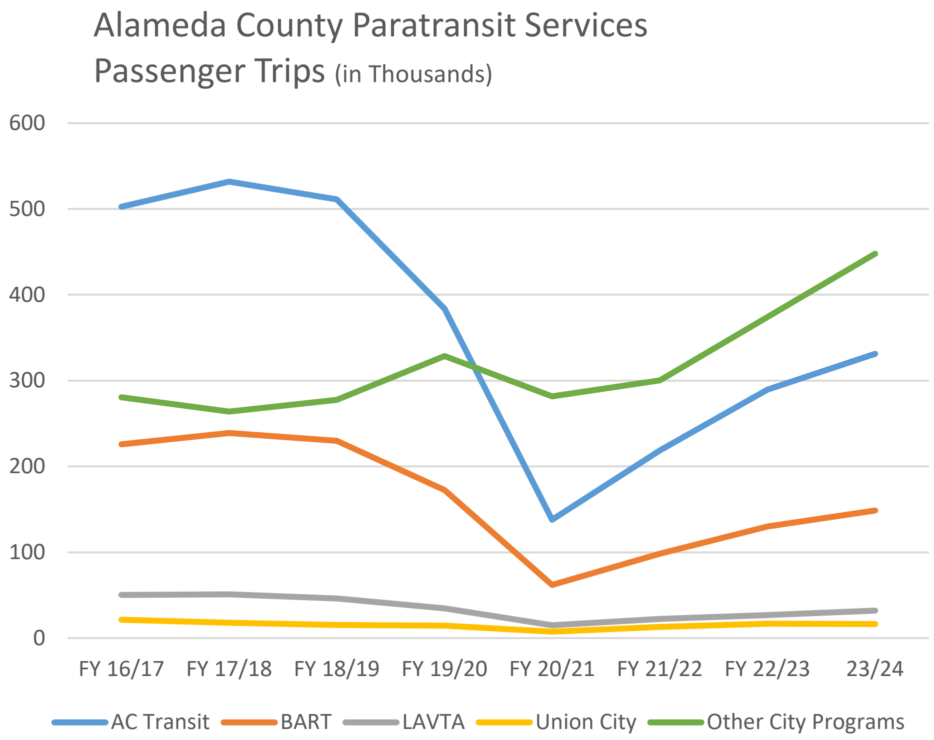
ADA Mandated Services

	FY 22/23			FY 23/24			FY 24/25		
Agency	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

	FY 22/23			FY 23/24			FY 24/25		
Agency	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 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)

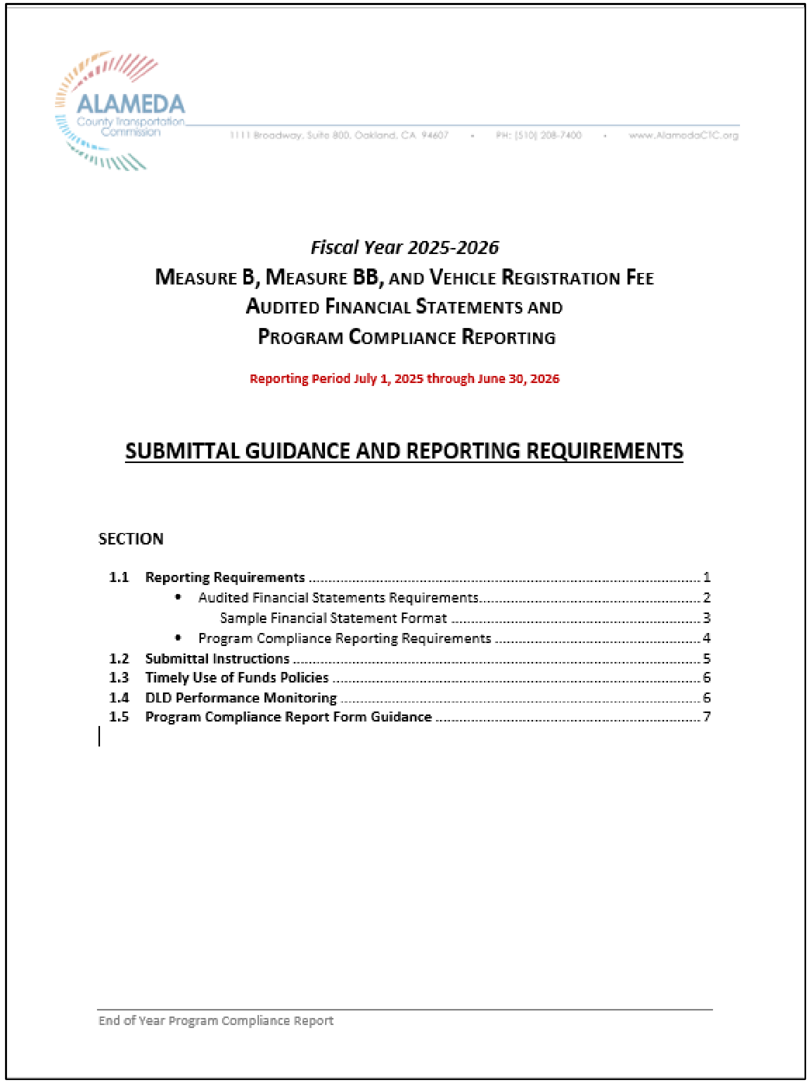
Jurisdiction:	Measure B	Measure BB	VRF	Total
AC Transit	$0	$15,131,179		**$15,131,179**
BART	$0	$0		**$0**
LAVTA	$0	$0		**$0**
WETA	$0	$6,450,943		**$6,450,943**
ACE	$0	$4,986,855		**$4,986,855**
Alameda County	$0	$19,675,928	$1,602,590	**$21,278,518**
City of Alameda	$0	$5,280,791	$0	**$5,280,791**
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



ALAMEDA County Transportation Commission

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

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

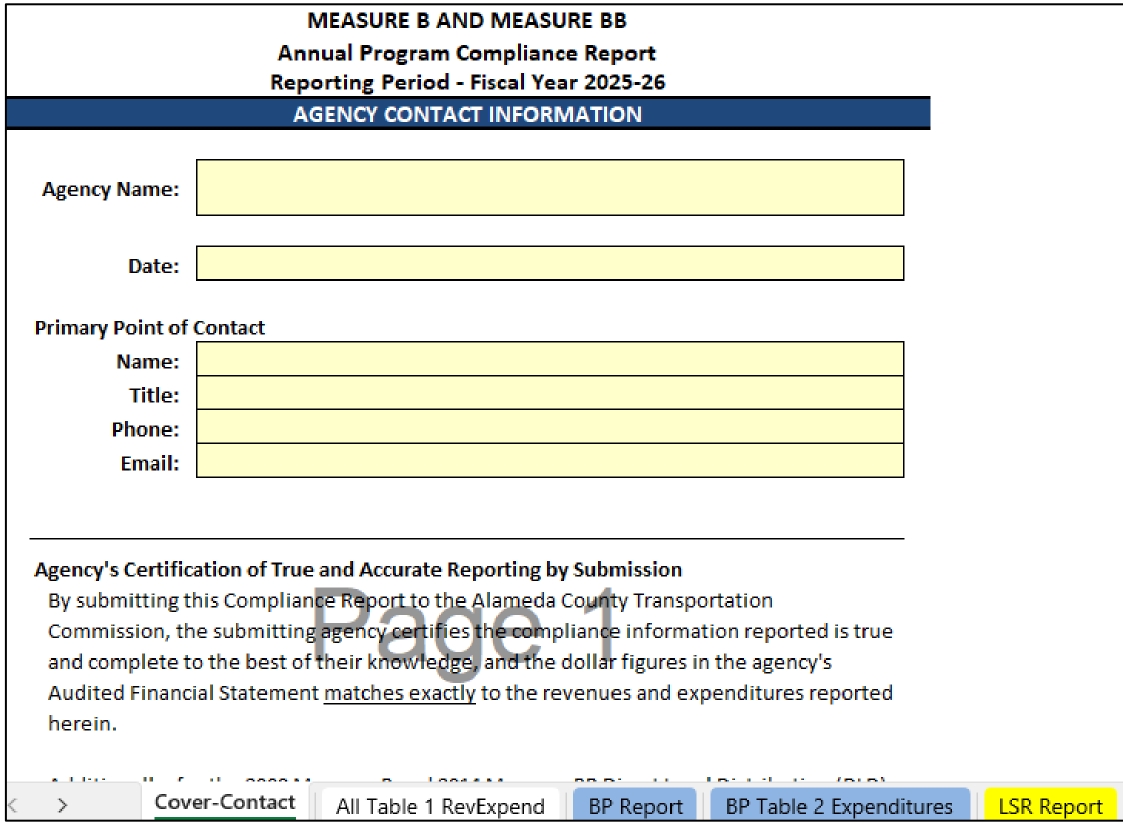
SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS

SECTION

End of Year Program Compliance Report

Overview of Reporting Forms

- Each DLD program consolidated in shaded group tabs in the excel file
- <u>Report Forms Include:</u>
  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 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.

Cover-Contact | All Table 1 RevExpend | BP Report | BP Table 2 Expenditures | LSR Report

Cover Sheet

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

<u>Program Compliance Report Structure</u>

This Reporting Form is broken into the following sections for the Measure B and BB Direct Local Distribution Programs applicable to the recipient agency.

- **Cover - Agency Contact**
- **General Compliance Reporting for all programs**
- **Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance**
- **Table 2 - Detailed Summary of Expenditures and Accomplishments**

General Compliance Reporting

Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 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.
Indicate N/A, if not applicable.

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

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

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

Table 1 – Revenues / Expenditures

MEASURE B AND MEASURE BB
Annual Program Compliance Report

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

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

A. 2000 MEASURE B Direct Local Distribution Programs

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

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

Notes

B. 2014 MEASURE BB Direct Local Distribution Programs

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

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

Notes

Table 1 – Timely Use of Funds

C. TIMELY USE OF FUNDS MONITORING

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

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

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											$ -	$ -
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21											$ -	$ -
22											$ -	$ -
23											$ -	$ -
24											$ -	$ -
25											$ -	$ -
			#DIV/0!					TOTAL			$ -	$ -
		a. Total Capital	$ -					Match to Table 1?			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

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.

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

Questions?

For more information contact the following staff:

Program Compliance and Submission Questions

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cshin@alamedactc.org

John Nguyen
Director of Programming and
Project Controls
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jnguyen@alamedactc.org

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

Audited Financial Statement Questions

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Director of Finance
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