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

Independent Watchdog Committee (IWC) Meeting Agenda
Thursday, July 16, 2026, 2:00 PM

The Commission and its Standing Committees will meet in the Mary V. King Conference Room at Alameda CTC's offices at 1111 Broadway, Suite 800, Oakland, CA 94607. The live stream of each Alameda CTC Commission and Standing Committee meeting is available for public viewing at www.alamedactc.org/all-meetings by clicking on **View Event** next to the meeting in the list of Upcoming Events.

Members of the public may submit public comments that are addressed to the Commission or Committee members on topics germane to the jurisdiction of the Alameda CTC in person by attending the meeting in Alameda CTC's offices. Alameda CTC conducts orderly meetings to fulfill its mandate. Discriminatory statements or conduct that would potentially violate the federal Civil Rights Act of 1964 and/or the California Fair Employment and Housing Act, California Penal Code sections 403 or 415 is per se disruptive to a meeting and will not be tolerated. Please see Alameda CTC's Meeting Code of Conduct for more information.

Additionally, comments may be submitted by email sent to the Clerk of the Commission at clerk@alamedactc.org, including the words "Public Comment" and the meeting to which it pertains in the email's subject line. Public comments received by 5:00 p.m. the day before the scheduled meeting will be distributed to Commissioners or Committee members before the meeting and posted on the Alameda CTC website; comments submitted after that time will be distributed to Commissioners or Committee members and posted as soon as possible.

As a convenience, members of the public may also make comments remotely during the meeting by accessing the Zoom link listed below, using the "Raise Hand" feature on their phone, tablet or other device during the relevant agenda item, and waiting to be recognized by the Chair. If calling into the meeting from a telephone, you can press the star key (*) and then the number 9 (*9) to raise/lower your hand. Comments made in person or via Zoom will generally be limited to three minutes in length, or as specified by the Chair. Alameda CTC cannot guarantee that the public's access to Zoom via phone or other device will be uninterrupted, and technical difficulties may occur from time to time. Unless required by the Brown Act, the meeting will continue despite technical difficulties for participants using the Zoom option.

Chair:	Damian Park	Staff Liaison:	John Nguyen
		Clerk:	Elizabeth (Liz) Lake

Location Information:
Alameda County Transportation Commission
1111 Broadway, Suite 800
Oakland, CA 94607

Zoom Link:
https://us06web.zoom.us/j/82735615442?pwd=CV1z6JYFZ-0CiPz1cPOQn7SmCTmZPA.3xIEVEOgueTXgy_v
Dial-in Information: 1 (669) 900 6833
Webinar ID: 827 3561 5442
Passcode: 910914

Meeting Agenda

1. Call to Order

2. Roll Call

3. Public Comment

4. Presentation and Public Hearing of the Draft Independent Watchdog Committee Annual Report

4.1 Presentation of the Draft Independent Watchdog Committee Annual Report
Information

4.2 Public Comment on the Draft Independent Watchdog Committee Annual Report
Information

4.3 Close Public Hearing on the Draft Independent Watchdog Committee Annual Report
Information

5. Consent Calendar

5.1 Approve the March 12, 2026 Independent Watchdog Committee Meeting Minutes
Action
5.1_IWC_Minutes_20260312.pdf

5.2 Independent Watchdog Committee Issues Identification Process and Form
Information
5.2_IWC_Issues_Identification_Process&Form_20260716.pdf

5.3 Independent Watchdog Committee Roster and Attendance Summary
Information
5.3_IWC_Roster-Attendance_20260716.pdf

6. Election of Officers

6.1 Approve the Election of the Independent Watchdog Committee Chair and Vice Chair for Fiscal Year 2026-27
Action
6.1_IWC_Officer_Elections_20260716.pdf

7. Independent Watchdog Committee Annual Report, Publication Methods and Costs

7.1 Approve the Independent Watchdog Committee Annual Report and Publication Costs
Action
7.1_IWC_2026_Annual_Report_Publication_Costs_20260716.pdf

8. Regular Matters

8.1 Independent Auditor Work Plan
Information
8.1_IWC_Independent_Auditor_Work_Plan_20260716.pdf

8.2 Approve the Establishment of Independent Watchdog Committee Subcommittees to discuss Independent Watchdog Committee Scope and Projects/Programs
Action
8.2_IWC_Subcommittee_Proposal_20260716.pdf

8.3 Measure B and Measure BB Program Compliance Update
Information
8.3_IWC_DLD_Compliance_Update_20260716.pdf
8.3_IWC_DLD_Compliance_FY24-25_Presentation_20260716.pdf

8.4 Approve the Independent Watchdog Committee Fiscal Year 2026-27 Annual Calendar/Work Plan
Action
8.4_IWC_Calendar_FY2026-27_20260716.pdf

8.5 Independent Watchdog Committee Fiscal Year 2026-27 Annual Budget Update
Information
8.5_IWC_FY2026-27_IWC_Budget_20260702.pdf

8.6 Independent Watchdog Committee Projects and Programs Watchlist Update
Information
8.6_IWC_Projects_Programs_Watchlist_20260716.pdf

9. Committee Member Reports

10. Staff Reports

11. Adjournment

Next Meeting:
TBD

Notes:
- All items on the agenda are subject to action and/or change by the Commission/Committee.
- To comment on an item not on the agenda, submit a speaker card to the Clerk or follow remote instructions listed in the agenda preamble.
- Meeting agendas and staff reports are available on the website calendar.
- Alameda CTC is located near 12th St. Oakland City Center BART station and AC Transit bus lines. Directions and parking information are available online.
- For language assistance, please call (510) 208-7475. We request at least five working days' notice to accommodate your request.

- Para obtener asistencia de idioma, comuníquese al (510) 208-7475. Para hacer lugar a su pedido, solicitamos que nos avise con una anticipación mínima de cinco días hábiles.
- 如需语言协助，请致电 (510) 208-7475. 请至少提前五个工作日通知，以便满足您的要求。
- Para sa tulong sa wika, tumawag sa (510) 208-7475. Mag-abiso nang limang araw na may pasok o mas maaga para mapagbigyan ang inyong kahilingan.
- Để được hỗ trợ ngôn ngữ, vui lòng gọi (510) 208-7475. Chúng tôi yêu cầu quý vị thông báo ít nhất năm ngày làm việc để có thể đáp ứng được yêu cầu của quý vị.

- Call (510) 208-7450 (Voice) or 1(800) 855-7100 (TTY) five days in advance of the meeting to request a sign-language interpreter.
- Call (510) 208-7400 48 hours in advance to request other accommodations or assistance at this meeting.

1. **Call to Order**

2. **Roll Call**
   A roll call was conducted, and all members were present except Keith Brown.

3. **Public Comment**
   There were no public comments.

4. **Consent Calendar**
   4.1. Approve the January 15, 2026 IWC Meeting Minutes
   4.2. IWC Issues Identification Process and Form
   4.3. IWC Roster and Attendance Summary
   4.4. IWC Fiscal Year 2025-26 Calendar/Work Plan

   Mike Henn pulled item 4.1 for discussion.

   Mike Henn moved to approve future meeting minutes to include the speaker's name in the public comments. Herb Hastings seconded the motion. The motion failed with the following roll call vote:

   Yes: Henn, Park, Rubin
   No: Adams, Buckley, Gertler, Orrick
   Abstain: Exner, Hastings
   Absent: Brown

   Herb Hastings moved to approve the Consent Calendar, except item 4.1, with corrected minutes reflecting the missing motion and vote from Al Exner. Brendan Adams seconded the motion. The motion passed with the following roll call vote:

   Yes: Adams, Buckley, Exner, Gertler, Hastings, Henn, Orrick, Park, Rubin
   No: None
   Abstain: None
   Absent: Brown

5. **Annual Program Compliance Review**
   5.1. IWC Orientation Workshop for Measure B and Measure BB Fiscal Year 2024-25 Direct Local Distribution Audit and Compliance
   Christine Shin gave IWC members an orientation on the Measure B and Measure BB Direct Local Distribution Compliance Reporting Review Process for the fiscal year 2024-25. This item was for information only.

This item received one verbal public comment from Alejandro Jasso.

6. **Regular Matters**
   - **6.1. Measure BB Named Capital Project Commitments - Environmental and Full Funding Plan Time Extension Status Update**

     John Nguyen gave the IWC members an update on the Measure BB Named Capital Project Commitments and on the status of securing environmental clearance approval and a full funding plan, as required by the 2014 Measure BB Transportation Expenditure Plan. This item was for information only.

   - **6.2. Establish IWC Annual Report Subcommittee to develop the IWC 24th Annual Report for reporting Fiscal Year 2024-25, and take a Committee photo for the Report**

     John Nguyen recommended that the IWC establish the IWC Annual Report Subcommittee to develop the IWC's 24th Annual Report to the Public for the reporting Fiscal Year 2024-25 and take a Committee photo for the upcoming report.

     Chair Park nominated Vice Chair Rubin, and members Curtis Buckley, Mike Henn, and Peter Gertler to the IWC Annual Report subcommittee. The recommended subcommittee members were approved by acclamation, and the first subcommittee date was set for March 26, 2026, at 10 a.m.

   - **6.3. Valley Link and IWC's Purview Discussion (limited to 15 minutes)**

     Chair Damian Park noted that this was a continuing item from the prior meeting and asked whether any committee members had anything to add.

     Peter Gertler proposed the following motion: "Therefore, the IWC members acknowledge that the IWC only has authority over Measure B or Measure BB expenditures, and pursuant to its statutory authority, does not have any responsibility for setting or recommending policy decisions or procedures of Alameda CTC, or for recommending prospective expenditures or budgets. This applies to any projects that don't match these requirements, including the Valley Link Project.

     I move that the IWC commit to its statutorily mandated responsibilities and thereby limit any further discussion of Valley Link or any other projects that are not Measure B or Measure BB expenditures to information only, with no decision or recommendation responsibility.

     Peter Gertler moved to approve the motion as stated above. Phyllis Orrick seconded the motion. The motion passed with the following roll call vote:

     Yes: Adams, Buckley, Gertler, Hastings, Orrick
     No: Henn, Park, Rubin
     Abstain: Exner
     Absent: Brown

6.4. Projects and Programs Watchlist Sign up

Chair Park informed the committee that signing up on the watchlist allows IWC members to monitor projects and programs of interest to them, with an annual letter sent to project sponsors requesting that they notify the IWC members who have signed up to monitor specific projects or programs whenever there is a public meeting regarding the project or program.

Committee Member Reports

6.1 IWC Chair's Report

There was no IWC Chair report.

6.2 IWC Member Reports

There were two verbal member reports.

5. Staff Reports

5.1. Staff Updates

There was one verbal staff report.

6. Adjournment

ALAMEDA County Transportation Commission

Memorandum

5.2

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DATE:	July 9, 2026
TO:	Independent Watchdog Committee
FROM:	John Nguyen, Director of Programming and Project Controls
SUBJECT:	IWC Issues Identification Process and Form

Recommendation

The Independent Watchdog Committee (IWC) will receive an update on the IWC Issues Identification Process and Form. This item is for information only.

Summary

The Independent Watchdog Committee's issues identification process outlines the procedures for IWC members and the public to bring issues of concern to the IWC.

Background

The IWC reviews the Measure B and Measure BB transportation sales tax programs expenditures to ensure consistency of expenditures to the respective 2000 and/or 2014 Transportation Expenditure Plans.

This IWC Process and Issues Form (Attachment A) outlines the process for formally documenting potential issues of concern. A concern may be submitted to the IWC if an issue directly relates to the potential misuse of Measure B or Measure BB funds and/or non-compliance with the Expenditure Plans.

Only current IWC members may use the IWC Process and Issues Form. An issue brought identified by the public would have to be championed by an IWC member and subsequently brought forward to the IWC via the IWC Issues Form. Members of the public may submit inquiries to the IWC at IndependentWatchdog@alamedactc.org.

Fiscal Impact: There is no fiscal impact. This is an information item only.

Attachment:

A. IWC Issues Identification Process and Form

ALAMEDA County Transportation Commission
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Independent Watchdog Committee
Issues Identification Process

Summary
This issues identification process outlines the responsibilities of the Independent Watchdog Committee (IWC) and identifies the process for IWC members and members of the public to bring issues of concern to the IWC and for IWC to address issues identified on "IWC Issues Forms" (attached).

IWC Responsibilities
The Independent Watchdog Committee is charged with the following as written in the 2000 and 2014 Transportation Expenditure Plans approved by voters.

The Independent Watchdog Committee is appointed pursuant to Measure B and Measure BB to review all expenditures of the Measure B transportation sales tax, to review and oversee all expenditures and performance measures, as appropriate, of the Measure BB transportation sales tax and to monitor Measure B and Measure BB projects and programs. This committee reports directly to the public and has the following responsibilities:

- Hold public hearings and issue reports, on at least an annual basis, to inform Alameda County residents about how the sales tax funds are being spent. The hearings are open to the public and must be held in compliance with the Brown Act, California's open meeting law, with information announcing the hearings well-publicized and posted in advance.
- Have full access to Alameda CTC's independent auditor and have the authority to request and review specific information regarding use of the sales tax funds and to comment on the auditor's reports.
- Publish an independent annual report, including any concerns the committee has about audits it reviews. The report will be published in local newspapers and will be made available to the public in a variety of forums to ensure access to this information.
- Provide a balance of viewpoints, geography, age, gender, ethnicity and income status, to represent the different perspectives of the residents of the county.

Review Process
The purpose for the review of projects and programs by the IWC is to report to the public on findings. To this end, the tasks for the IWC to focus on during review include: 1) proper expenditure of Measure B and Measure BB funds; 2) the timely delivery of projects per contract agreements; and 3) compliance with the projects

or programs as defined in the voter-approved 2000 and 2014 Transportation Expenditure Plans.

During the review process, IWC members will adhere to the following procedures:

1. Issues raised on an IWC Issues Form regarding Measure B or Measure BB expenditures and/or contract compliance on a project or program may be eligible to be pursued through a request for the project or program sponsor to appear before the IWC. Issues raised by members of the public regarding Measure B and/or Measure BB expenditures must be submitted in writing either to the IWC chair, vice-chair or to the committee at an IWC meeting.
2. Before requesting that staff respond to an issue or calling on a project or program sponsor to appear before the IWC, an IWC member must submit an IWC Issues Form to Alameda CTC staff, the IWC chair and vice-chair 28 days before the meeting for placement on the agenda at the next IWC meeting. Issues submitted by a member of the public must be handled in the same manner.
3. The IWC must approve by an affirmative vote the method taken to address an issue identified on an IWC Issues Form, whether originally presented by an IWC member or a member of the public.
4. The IWC may establish a subcommittee, when necessary, to address the issue, question, or concern raised on an IWC Issues Form.
5. The IWC or subcommittee should consider the resources listed below, when addressing an issue raised on an IWC Issues Form.
6. If requested, staff shall respond in writing to the issue.

The reviews are expected to be organized, thorough and efficient, and may result in a clear recommendation for further action, if needed.

Resources for IWC (not all inclusive)

- Adopted 2000 and 2014 Transportation Expenditure Plans
- Up-to-date list of project/program sponsors contacts
- Alameda CTC staff responsible for oversight of the project/program or other expenditures
- Information about public hearings, recent discussions, or news clippings provided by Alameda CTC staff to the IWC by mail or at meetings
- Other Alameda CTC advisory committees (for example, Paratransit Advisory and Planning Committee or Bicycle and Pedestrian Advisory Committee chair-persons may be called on to address an issue)
- Alameda CTC independent auditor and Annual Comprehensive Financial Reports
- Alameda CTC General Counsel

Independent Watchdog Committee Issues Identification Form

The Independent Watchdog Committee (IWC) is tasked with the review of Measure B expenditures and Measure BB expenditures and performance measures. This form allows for formal documentation of potential issues of concern regarding the expenditure of Measure B and/or Measure BB funds and Measure BB performance measures. A concern should be submitted to the IWC if an issue directly relates to the potential misuse of Measure B or Measure BB funds, non-compliance with the 2000 and/or 2014 Transportation Expenditure Plans approved by voters, or an issue with Measure BB performance measures. Only current IWC members may use this form (an issue brought forward by the public would have to be championed by an IWC member and brought forward to the IWC on an IWC Issues Form by the IWC member).

Date	
Name	
Email Address	

Governmental Agency of Concern Include name of agency and all individual contacts from list of project/program sponsor contacts.	
Agency/Contact Phone	
Agency/Contact E-mail	
Agency Address Include City and Zip Code.	
Indicate Applicable Measure	☐ Measure B ☐ Measure BB
Indicate the type of Measure B and/or Measure BB expenditure to which this concern relates Please check one.	☐ Capital Project ☐ Program ☐ Program Grant ☐ Administration

Complete the following with the name of the project or program, dates, times, and places where the issues of which you have concerns took place.

Project/Program Name	
Date	
Time	
Location	

Please explain in detail the nature of your concern and how it came to your attention.

Project	
Program	
Action Taken Please list other parties or agencies you have contacted in an attempt to more fully understand this issue and any actions you have taken.	

Alameda County Transportation Commission
Independent Watchdog Committee
Member Roster - Fiscal Year 2026-27

	Title	Last	First	City	Appointed By	Term Began	Reappt.	Term Expires	Meetings Missed Since July 2025	7/17/2025	11/13/2025	1/15/2026	3/12/2026
1	**Mr.**	**Park, Chair**	**Damian**	**Berkeley**	**Alameda County Mayor's Conference, District 5**	**Feb-23**		**Feb-25**	**0**	P	P	P	P
2	**Mr.**	**Rubin, Vice Chair**	**Thomas**	**Oakland**	**Alameda County Taxpayers Association**	**Jan-19**		**N/A**	**0**	P	P	P	P
3	Mr.	Adams	Brendan	Oakland	League of Women Voters	Dec-24		**N/A**	**0**	P	P	P	P
4	Mr.	Brown	Keith	Oakland	Alameda Labor Council (AFL-CIO)	Apr-17		**N/A**	**2**	A	P	P	A
5	Mr.	Buckley	Curtis	Berkeley	Bike East Bay	Oct-16		**N/A**	**1**	A	P	P	P
6	Mr.	Exner	Alfred	Pleasanton	Alameda County Mayor's Conference, District 4	Jun-21	Apr-26	**Apr-28**	**0**	P	P	P	P
7	Mr.	Farooq	Muhammad	Fremont	Alameda County Board of Supervisors, District 2	Apr-26		**Apr-28**	**N/A**	--	--	--	--
8	Mr.	Gertler	Peter	Oakland	Alameda County Board of Supervisors, District 3	Jun-25		**Jun-27**	**1**	P	A	P	P
9	Mr.	Hastings	Herb	Dublin	Paratransit Advisory and Planning Committee	Jun-25		**Jun-27**	**0**	P	P	P	P
10	Mr.	Henn	Michael	Piedmont	Alameda County Board of Supervisors, District 5	Sep-24		**Sep-26**	**1**	P	A	P	P
11	Ms.	Orrick	Phyllis	Berkeley	Sierra Club	Jun-25		**N/A**	**0**	P	P	P	P
12	Mr.	Patino	Ángel	Oakland	Alameda County Board of Supervisors, District 4	Apr-26		**Apr-28**	**N/A**	--	--	--	--
13		**Vacancy**			**Alameda County Board of Supervisors, District 1**								
14		**Vacancy**			**Alameda County Mayor's Conference, District 1**								
15		**Vacancy**			**Alameda County Mayor's Conference, District 2**								
16		**Vacancy**			**Alameda County Mayor's Conference, District 3**								
17		**Vacancy**			**East Bay Economic Development Alliance**								

ALAMEDA County Transportation Commission

Memorandum 6.1

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DATE:	July 9, 2026
TO:	Independent Watchdog Committee
FROM:	John Nguyen, Director of Programming and Project Controls
SUBJECT:	Approve the Elections of the Independent Watchdog Committee Chair and Vice Chair for Fiscal Year 2026-27

Recommendation

It is recommended that the Independent Watchdog Committee approve the elections of the Independent Watchdog Committee Chair and Vice Chair for Fiscal Year 2026-27.

Summary

The Independent Watchdog Committee (IWC) Bylaws establish a process for annually electing a Chair and Vice Chair, with elections typically held at the July meeting or as needed to fill vacancies. Officers are elected by a majority vote of members present with a quorum, with ballot voting used when there are multiple nominees. Elected officers assume their roles immediately.

Background

The IWC Bylaws establish provisions for the annual election of officers, including a Chair and Vice Chair, as well as define their respective roles and responsibilities. The IWC Bylaws also outline procedures for officer elections, voting requirements, and term eligibility.

Officers are elected annually by the members of the Committee generally at the July IWC Meeting; however, election can occur at any time to fill a vacancy.

To be elected, a candidate must receive a majority vote of the members present at a meeting where a quorum has been established. When there is more than one nominee for a position, the election is conducted by ballot to ensure a fair and orderly selection process.

Once the vote is completed and a candidate receives the required majority, that individual is immediately deemed elected and assumes the duties of the office during the same meeting.

The responsibilities of the Chair and Vice Chair are summarized as follows:

Chair Responsibilities:

- Presides over all IWC meetings.
- Represents the IWC before the Alameda CTC Commission and reports on committee activities.
- May serve as a voting ex-officio member of all IWC subcommittees, with the exception of the nominating subcommittee when deliberating the Chair position.

Vice Chair Responsibilities:

- Assumes all duties of the Chair when:
  - The Chair is absent, or
  - The Chair delegates responsibilities

The IWC Bylaws also provide continuity in leadership by allowing officers to be re-elected for successive terms without limitation.

Fiscal Impact

There is no fiscal impact.

Memorandum

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DATE:	July 9, 2026
TO:	Independent Watchdog Committee
FROM:	John Nguyen, Director of Programming and Project Controls
SUBJECT:	Approve the Independent Watchdog Committee Annual Report and Publication Costs

Recommendation

It is recommended the Independent Watchdog Committee (IWC) approve the 24th Annual Report and publication costs.

Summary

The IWC is requested to approve the report and associated report publication costs.

Background

The Independent Watchdog Committee (IWC) is responsible for informing the public about the progress of transportation projects funded by Measure B and Measure BB sales tax revenues and ensuring the fund are used in accordance with their Expenditure Plans.

Each year, the IWC publishes an annual report summarizing its findings on the use of sales tax revenues and the committee's activities. In March 2026, the IWC established an Annual Report Subcommittee, which met three times to develop the annual report presented in Attachment A. Alameda CTC plans to issue a press release (Attachment B) to highlight the findings of the IWC Annual Report.

The publication costs associated with producing and promoting the report, including outreach, advertising, and publication expenses, totaling approximately $27,915.

Fiscal Impact: The production costs are included in the Alameda CTC's annual budget.

Attachments:

A. IWC's 24th Annual Report to the Public
B. Alameda CTC Draft Press Release
C. 2025 IWC Annual Report Publication Cost Summary

7.1A

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

Table of Contents

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 FY2024-25 Measure B revenues include only adjustments to previous sales tax filings. Measure B revenues totaled $18.6 million, and audited expenditures totaled $14.3 million. Measure BB revenues totaled $509.6 million, and audited expenditures totaled $419.0 million in FY2024-25. Key expenditures include capital projects named in the TEP, direct local distributions (DLDs) to local jurisdictions, and discretionary grant programs.

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 monitoring and review of 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 and/or programs that the Alameda CTC manages.**

This 24th annual report reviews expenditures and IWC activities during the fiscal year July 1, 2024 through June 30, 2025 (FY2024-25).

How to Get Involved with IWC

The Alameda CTC Independent Watchdog Committee (IWC) and advisory committee meetings are open to the public. Chinese and Spanish interpreters and sign language interpretation services are available upon advance notice.

If you are interested in joining Alameda CTC's IWC, Bicycle and Pedestrian Advisory Committee (BPAC) and/or Paratransit Advisory and Planning Committee (PAPCO), please contact Alameda CTC.

For more information or to schedule an interpreter at least 5 days prior to the meeting you wish to attend, please contact Alameda CTC at 510-208-7400 or Contact@AlamedaCTC.org. Email feedback and/or suggestions to the IWC at IndependentWatchdog@AlamedaCTC.org.

Independent Watchdog Committee Findings and Recommendations FY2024-25

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

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

Recommendation

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

Findings

Positive and Constructive Progress

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

Concerns and Areas for Improvement

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

FY 2025–2026 IWC Action Plan

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

Independent Watchdog Committee Findings and Recommendations FY2024-25 *(cont.)*

Key Acronyms

ACE	Altamont Corridor Express
ACPWA	Alameda County Public Works Agency
AC Transit	Alameda-Contra Costa Transit District
ADA	Americans with Disabilities Act
Alameda CTC	Alameda County Transportation Commission
BART	San Francisco Bay Area Rapid Transit District
BPAC	Bicycle and Pedestrian Advisory Committee
Caltrans	California Department of Transportation
CWC	Citizens Watchdog Committee
DLDs	Direct Local Distributions
FY2024-25	Fiscal Year July 1, 2024 to June 30, 2025
HIN	High Injury Network
IWC	Independent Watchdog Committee
LAVTA	Livermore Amador Valley Transit Authority
PAPCO	Paratransit Advisory and Planning Committee
TEP	Transportation Expenditure Plan
WETA	SF Bay Area Water Emergency Transportation Authority

Helpful Links*

Alameda CTC homepage:
https://www.AlamedaCTC.org

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

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

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

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

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

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

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

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

*Note: Please scroll up/down the page to find the reports.

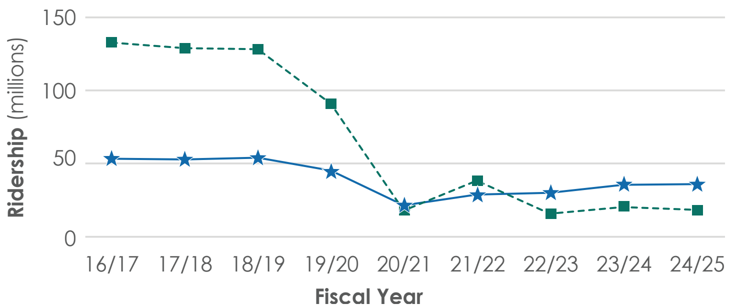
I-80/Gilman Street Interchange Improvements

Performance Trend Data

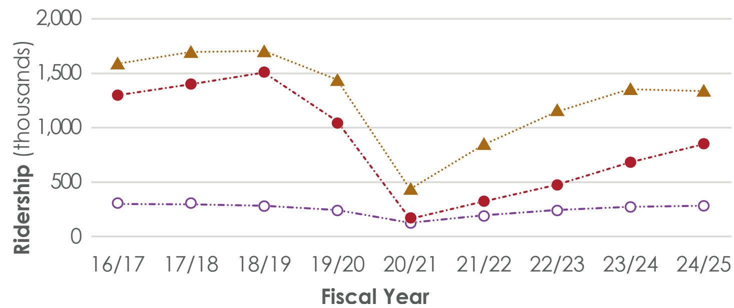
On an annual basis, Measure B and Measure BB DLD recipients are required to document expenditures and include a description of the accomplishments made with the DLD investments. Recipients also are required to report how specific performance measures were met. According to the Measure BB TEP, "the Independent Watchdog Committee will review the performance and benefit of projects and programs based on performance criteria established by Alameda CTC". See the DLD recipients' compliance reports: **AlamedaCTC.org/Funding/Reporting-and-Grant-Forms**

Alameda County Performance Metrics

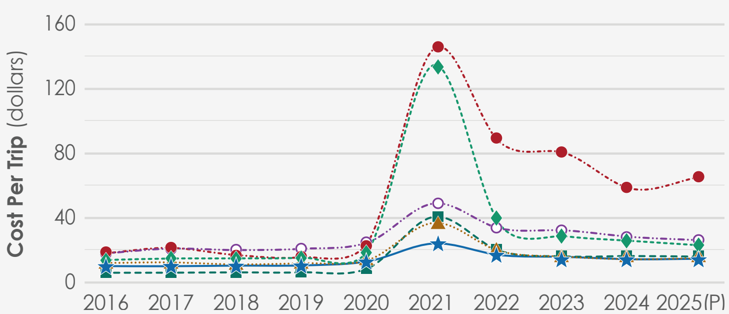
Large Agency Transit Ridership



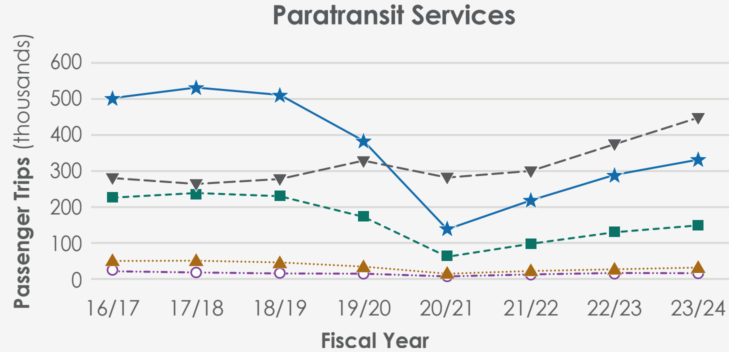
Small to Midsize Agency Transit Ridership



Transit Cost Per Trip



Paratransit Services



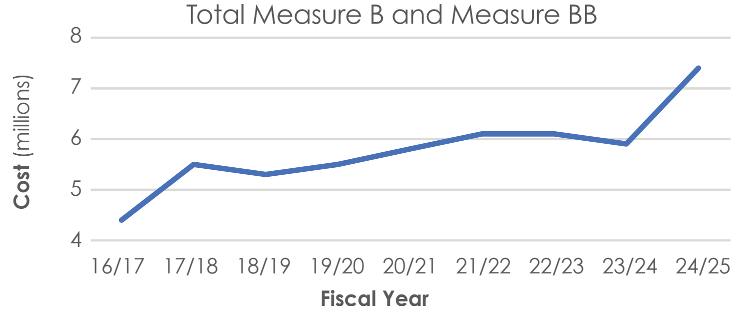
Legend

AC Transit · BART · ACE · LAVTA · WETA

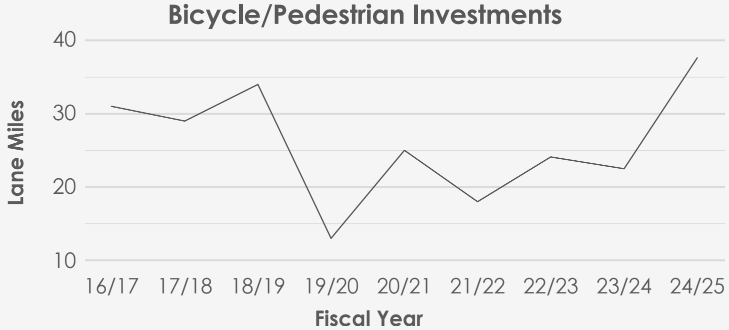
Union City Transit · Other City Programs

Alameda CTC General Administrative Costs

Total Measure B and Measure BB

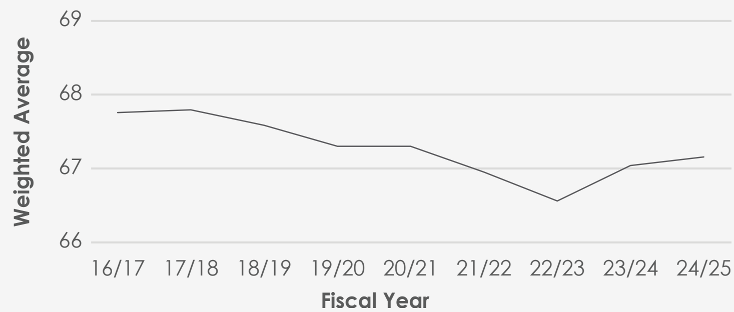


Bicycle/Pedestrian Investments



Data reflects estimated lane miles of capital bicycle/pedestrian improvements reported by DLD recipients.

Pavement Condition Index



PCI scores reflect weighted lane miles and moving averages across Alameda County based on MTC's Pavement Condition of the Bay Area Jurisdictions Report.

Alameda CTC Measure B and Measure BB

DLD and Grants Program

The IWC reviews and oversees Alameda CTC 2014 Measure BB and 2000 Measure B expenditures, which are primarily for DLDs, transportation capital projects, and discretionary grant programs. These expenditures also include general administration, and all are subject to an annual independent audit. Alameda CTC's audited financial statement for the year ended June 30, 2025 is available here: **AlamedaCTC.org/ACFR**. *(https://www.alamedactc.org/wp-content/uploads/2025/12/Alameda-CTC-ACFR-2025_Signed_12.26.25.pdf)*

DLD and Discretionary Grant Programs for Local Jurisdictions

Alameda CTC allocates approximately 65 percent of Measure BB funds on a monthly basis by formula to local jurisdictions and transit operators for ongoing maintenance, operations and small infrastructure or capital projects, and through competitive, discretionary grants paid on a reimbursement basis, as approved by voters in the 2014 TEP, for the categories and by the percentages shown. Since 2002, when collections began for the 2000 Measure B, Alameda CTC allocated approximately 60 percent of Measure B funds to local jurisdictions and transit operators on a monthly basis by formula for ongoing maintenance and small infrastructure or capital projects, and through competitive, discretionary grants paid on a reimbursement basis. While the Measure B sales tax did sunset on March 31, 2022, Alameda CTC continues to provide Measure B funding to local jurisdictions and transit operators on a reimbursement basis for small infrastructure and capital projects from grant funds that were awarded and set aside for this purpose as the program winds down and projects are completed.

- **Local Streets and Roads (20%):** All cities and the County receive allocations for local transportation improvements, including street maintenance and repairs. Jurisdictions use these flexible Measure B and Measure BB funds to meet their locally determined transportation priorities.
- **Mass Transit (23.81%):** Transit systems ACE, AC Transit, BART, LAVTA, Union City Transit and WETA receive allocations for capital projects, operations and/or maintenance.
- **Special Transportation for Seniors and People with Disabilities (10.01%):** Funds are allocated to support paratransit under the Americans with Disabilities Act (ADA) and other transportation programs for older adults and people with disabilities.
- **Bicycle and Pedestrian Safety Funds (5.02%):** All cities and the County receive these funds for bicycle and pedestrian plans, programs and capital projects.
- **Other Discretionary Grants (6.19%):** Funds are allocated on a competitive basis for Student Transit Pass Programs, freight and economic development, technology, innovation and development and community development related projects located throughout Alameda County.

During FY2024-25 Measure BB DLD disbursements totaled $198.0 million and grant expenditures totaled $8.4 million. Measure B grant expenditures totaled $1.7 million using sales tax revenues collected in prior years. See pages 7 and 9 for more information.

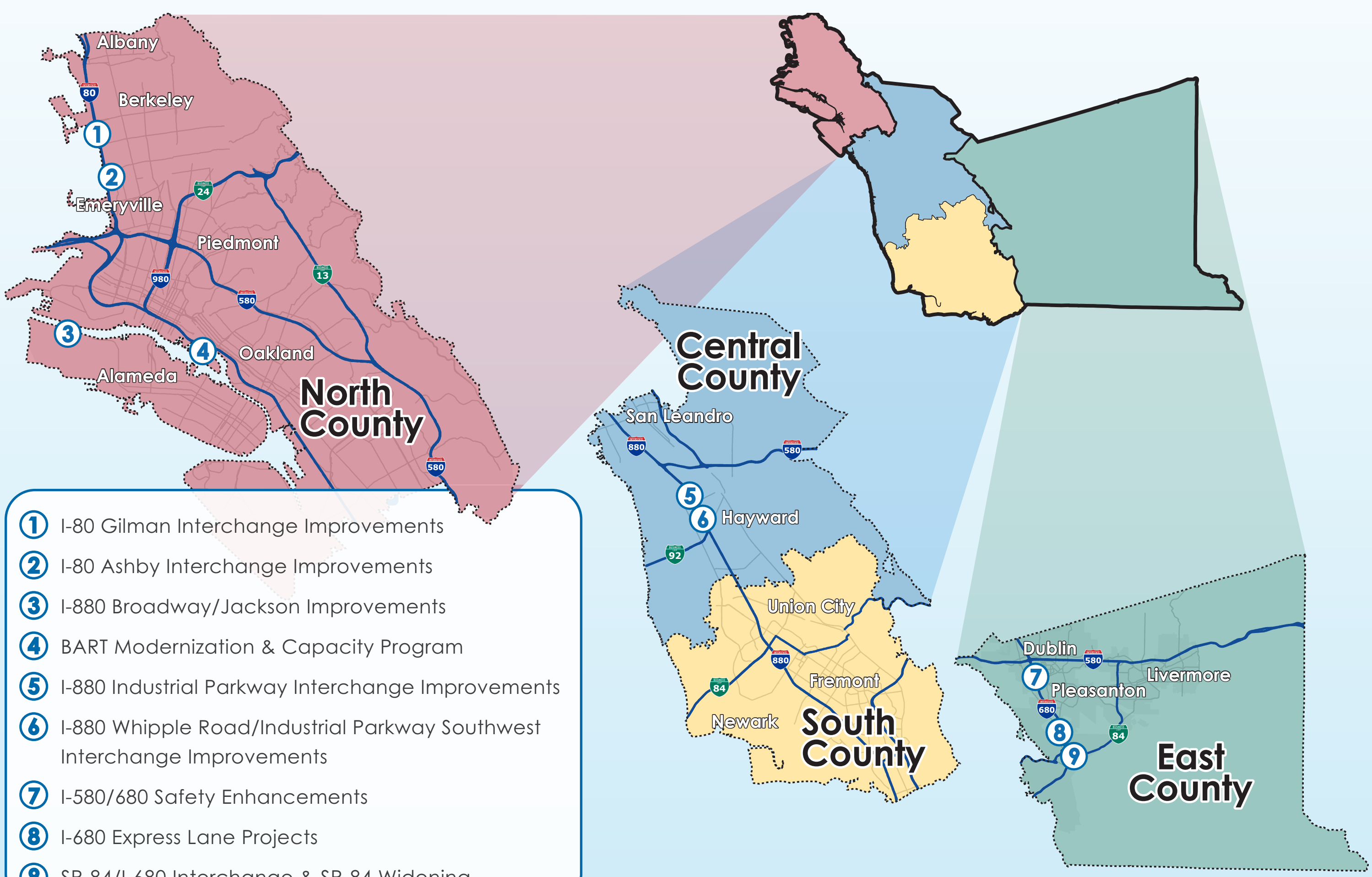
Capital Projects

Alameda CTC allocates approximately 35 percent of Measure BB funds to specific capital projects named in the TEP. The sales tax revenues will be allocated over the life of the program to ultimately achieve the percentage split (65-35) included in the TEP provided in support of Measure BB as approved by voters. During FY2024-25, expenditures for capital projects named in the TEP for Measure BB totaled $100.0 million. See page 10 for more information.

The 2014 Measure BB TEP includes a combination of specifically named capital projects and discretionary grant programs. The named capital projects are primarily large-scale infrastructure improvements to freeway corridors, interchanges, the BART system, and transit corridors. The discretionary programs fund a diverse pool of projects that vary by type, size, and location. Examples of large-scale capital improvements funded by the discretionary programs include the GoPort Program of projects at the Port of Oakland, multimodal corridor projects on San Pablo Avenue, and railroad safety programs.

Over the life of the 2000 Measure B program, Alameda CTC allocated approximately 40 percent of 2000 Measure B funds to specific capital projects included in the TEP and continues to spend those funds. During FY2024-25, expenditures for capital projects for 2000 Measure B totaled $9.4 million. See page 8 for more information.

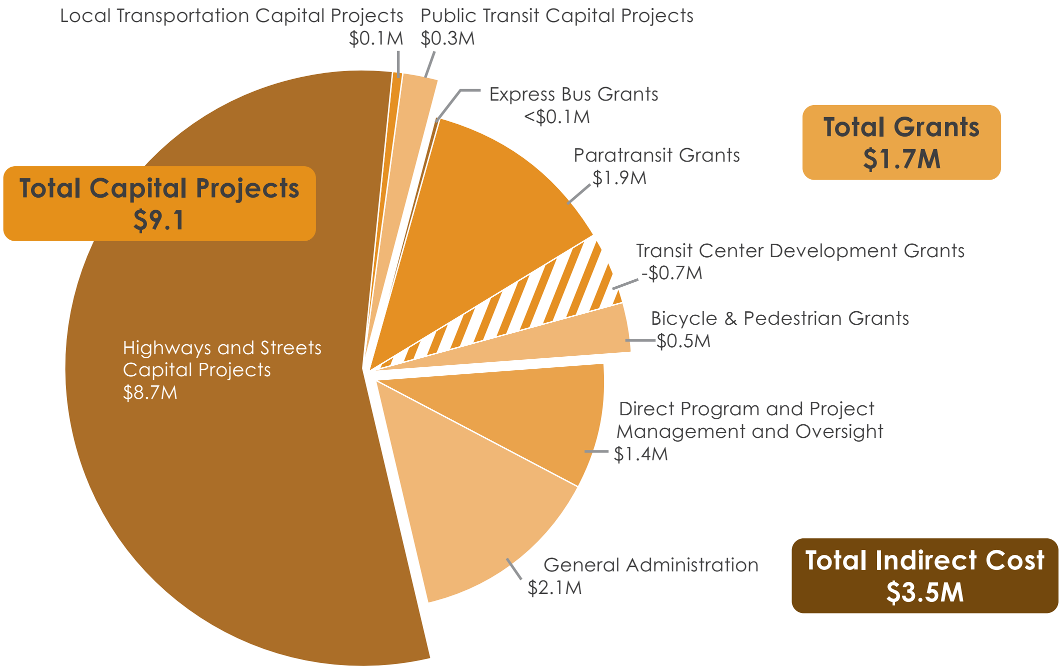
In addition to the 2000 Measure B capital projects included in the original TEP provided in support of 2000 Measure B when approved by voters, Alameda CTC added several projects approved by the Commission pursuant to the TEP: the Vasco Road Safety Improvement Project from the Measure B Congestion Relief Emergency Fund in 2003, the I-80 Integrated Corridor Management Project in 2008, the I-880/23rd and 29th Avenues Interchanges and the Countywide Transportation Plan/TEP in 2010, and the Studies for Congested Segments/ Locations on the Congestion Management Program Network in 2011.



Map for illustrative purposes only (not to scale

Measure B Expenditures

In FY2024-25, audited expenditures for Measure B totaled $14.3 million.



Notes

1. *Measure B sales tax sunsetted on March 31, 2022, thereby ending the monthly DLDs to local jurisdictions.*
2. *Transit Center Development Grants includes a reclassification of prior year cost which resulted in a negative $0.7M during the fiscal year.*

FY2024-25 Measure B Direct Local Distributions (DLDs) Expenditures

Program compliance reports submitted by Measure B DLD fund recipients reported $8.3 million in expenditures during FY2024-25 resulting in a decrease to fund balance as Measure B collections officially ended on March 31, 2022. For more information, see the FY2024-25 Program Compliance Summary Report: **AlamedaCTC.org/Reports**.
(*https://www.alamedactc.org/news-publications/reports*)

Agency/Jurisdiction[1]	Measure B Bike/Ped	Measure B Local Streets	Measure B Transit	Measure B Paratransit	Total Measure B
City of Alameda	$222,308	$690,926	-	$214,655	$1,127,889
City of Albany	$0	$69,648	-	$0	$69,648
City of Berkeley	$560,543	$1,883,080	-	$0	$2,443,623
City of Emeryville	$1,658	$19,135	-	$0	$20,793
City of Fremont	$128,845	$442,760	-	$259,479	$831,084
City of Hayward	$95,752	$428,101	-	$88,648	$612,501
City of Livermore	$459,791	$1,602,041	-	-	$2,061,832
City of Newark	$14,615	$79,116	-	$0	$93,731
City of Pleasanton	$184,047	$0	-	$0	$184,047
City of Union City	$597,480	$220,709	$0	$0	$818,189
WETA	-	-	$37,610	-	$37,610
Total	**$2,265,039**	**$5,435,516**	**$37,610**	**$562,782**	**$8,300,947**

Notes

1. *The table above reflects total Measure B expenditures reported by agencies/jurisdictions.*
2. *DLD recipients not reflected on the table have expended all Measure B DLD funds and have no related expenditures.*
3. *Dash indicates DLD recipient does not receive funding for the program.*
4. *Revenue and expenditure figures may vary due to rounding.*

FY2024-25 Measure B Active Projects

ID	Implementing Agency	2000 Measure B Project Name	Planning Area	Current Phase[1]	Expenditures	Anticipated Project Completion Date
1	Caltrans / Alameda CTC	I-680 Sunol Express Lanes Improvements	East	CON	7.1	12/31/2027
2	Caltrans / Alameda CTC	Route 84 Express Way[3]	East	CON	0.5	12/31/2026
3	Newark	Dumbarton Corridor Improvements	Central	Design	0.3	12/31/2027
4	Caltrans / Alameda CTC	I-680 Southbound Express Lane State Route 84 to Alcosta Boulevard[2]	East	CON	1.5	1/31/2026
5	San Leandro	East 14th Street/Hesperian Boulevard/150th Street Intersection Improvement	C	3.2	0.0	12/31/2025
6	Caltrans/ Alameda CTC	Interstate 680 Southbound Express Lane from State Route 84 to Alcosta Boulevard[3]	E	66.4	7.0	12/31/2025

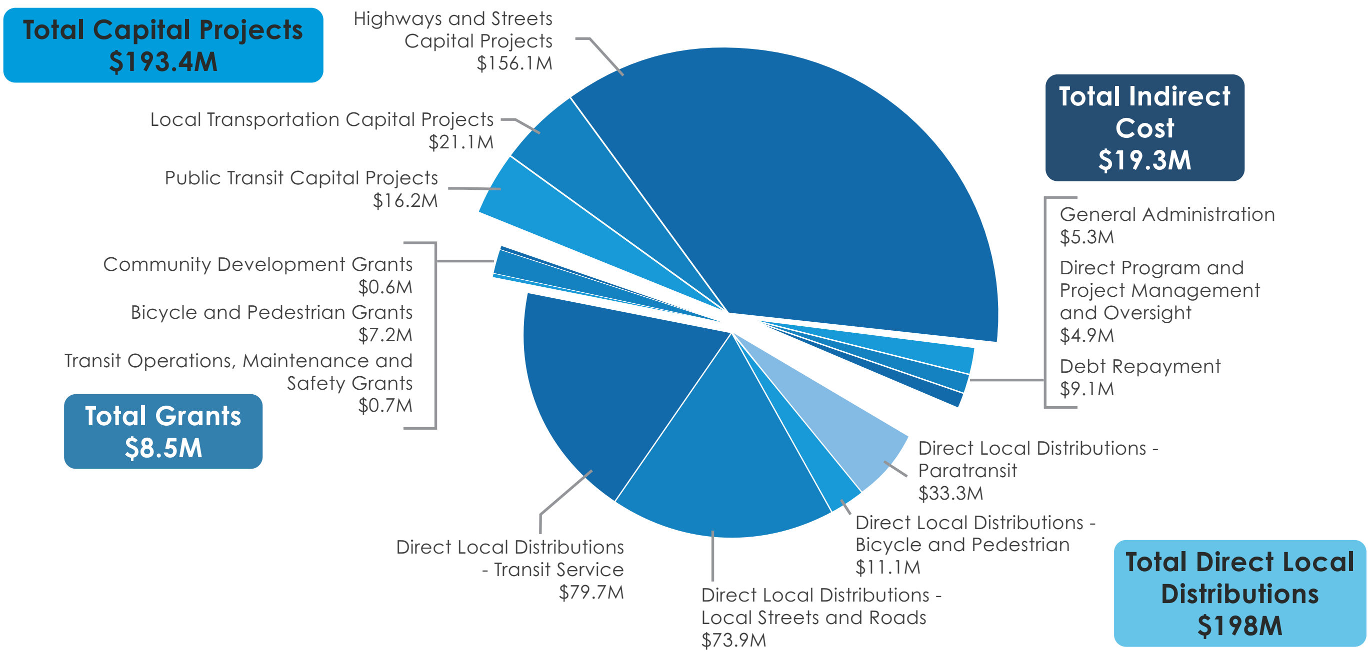
Measure B Notes:

1 Project phase is as of January 2026.
2 Table includes active capital projects with expenditures in the reporting fiscal year.
3 Exchange and/or loan of Measure B funds approved for project.
4 Although Measure B revenue collection ended in March 2022, projects are still active.
5 Project fact sheets are available on the Alameda CTC website: AlamedaCTC.org/Programs-Projects

Construction Caption Neede

Measure BB Expenditures

In FY2024-25, audited expenditures for Measure BB totaled $419 million.



FY2024-25 Measure BB Direct Local Distributions (DLDs) Expenditures

Measure BB DLD fund recipients reported $211.1 million in expenditures during FY2024-25. For more information, see the FY2024-25 Program Compliance Summary Report: **AlamedaCTC.org/Reports**.
(*https://www.alamedactc.org/news-publications/reports)*

Agency/Jurisdiction[1]	Measure BB Bike/Ped	Measure BB Local Streets	Measure BB Transit	Measure BB Paratransit	Total Measure BB Expenditures
AC Transit	-	-	$68,835,035	$16,480,780	$85,315,815
BART	-	-	$1,848,611	$5,545,832	$7,394,443
LAVTA	-	-	$1,848,611	$912,741	$2,761,352
WETA	-	-	$658,894	-	$658,894
ACE	-	-	$3,861,547	-	$3,861,547
ACPWA	$208,376	$2,794,669	-	-	$3,003,045
City of Alameda	$791,924	$8,733,211	-	$724,658	$10,249,793
City of Albany	$34,460	$1,260,776	-	$129,538	$1,424,774
City of Berkeley	$609,133	$5,002,427	-	$1,180,224	$6,791,784
City of Dublin	$1,332,374	$411,622	-	-	$1,743,996
City of Emeryville	$238,979	$1,298,409	-	$109,070	$1,646,458
City of Fremont	$1,716,391	$5,080,893	-	$1,565,131	$8,362,415
City of Hayward	$385,013	$4,573,612	-	$2,534,806	$7,493,431
City of Livermore	$371,858	$761,366	-	-	$1,133,224
City of Newark	$0	$0	-	$194,194	$194,194
City of Oakland	$4,319,101	$42,424,133	-	$3,555,666	$50,298,900
City of Piedmont	$0	$186,453	-	-	$186,453
City of Pleasanton	$1,067,057	$3,515,025	-	$544,067	$5,126,149
City of San Leandro	$418,631	$4,407,302	-	$807,402	$5,633,335
City of Union City	$973,392	$5,361,536	$924,305	$528,263	$7,787,496
Total	**$12,466,689**	**$85,811,434**	**$77,977,003**	**$34,812,372**	**$211,067,498**

Notes
1. *The table above reflects total Measure BB expenditures reported by agencies/jurisdictions.*
2. *Revenue and expenditure figures may vary due to rounding.*
3. *Dash indicates DLD recipient does not receive funding for the program.*

FY2024-25 Measure BB Active Projects

No	Implementing Agency	2014 Measure BB Project/Discretionary Program Name	Plannng Area	Current Phase*	Expenditures
1	BART/ Fremont	Irvington BART Station (TEP-17)	South	Design	-0.1
2	BART	BART Station Modernization and Capacity Program (TEP-19)	Various	Various	16.4
3	Multiple	Dumbarton Corridor Area Transportation Improvements (TEP-21)	South	Various	1.4
4	Multiple	Railroad Corridor Right of Way Preservation and Track Improvements (TEP-23)	Various	Various	1.7
5	Oakland	Oakland Broadway Corridor Transit (TEP-24)	North	CON	2.4
6	Multiple	Congestion Relief, Local Bridge Seismic Safety (TEP-26)	Various	Various	20.7
7	Multiple	Countywide Freight Corridors (TEP-27)	Various	Various	0.7
8	Caltrans/ Alameda CTC	I-80 Gilman Street Interchange Improvements (TEP-29)	North	CON	28.7
9	Caltrans/ Alameda CTC	I-80 Ashby Interchange Improvements (TEP-30)	North	Design	0.8
10	Caltrans/ Alameda CTC	SR-84/I-680 Interchange and SR-84 Widening (TEP-31)	East	CON	7.2
11	Alameda CTC	Safety improvements approaching and through the I-580/I-680 Interchange (TEP-33)	East	Various	0.4
12	Caltrans/ Alameda CTC	I-680 HOT/HOV Lane from SR-237 to Alcosta (TEP-35)	South, East	CON	0.1
13	Multiple	I-880 Broadway/Jackson Multimodal Transportation and Circulation Improvements (TEP-37)	North	CON	4.8
14	Caltrans/ Alameda CTC	I-880 Whipple Road/Industrial Parkway Southwest Interchange Improvements (TEP-38)	Central	Design	0.5
15	Caltrans/ Alameda CTC	I-880 Industrial Parkway Interchange Improvements (TEP-39)	Central	Design	0.1
16	Multiple	Gap Closure on Three Major Trails (TEP-42)	Various	Various	10.5

Measure BB Notes:

* *Project phase is as of January 2026.*
1. *Table includes active capital projects with expenditures in the reporting fiscal year.*
2. *Negative expenditures reflect accruals and adjustments.*
3. *Project fact sheets are available on the Alameda CTC website: AlamedaCTC.org/Programs-Projects*

Independent Watchdog Committee Activities

The IWC reports directly to the public and provides oversight by reviewing and overseeing Alameda CTC Measure B expenditures and Measure BB expenditures and performance measures. The IWC meets at least four times a year as a full committee and convenes subcommittees as needed. IWC members are Alameda County residents who are not elected officials at any level of government, nor individuals in a position to benefit financially in any way from the sales tax. IWC members performed the following activities from July 1, 2024 through June 30, 2025.

- **Ongoing DLD and Discretionary Grant Programs and Capital Projects Monitoring:** The IWC monitors specific DLD and discretionary grant programs, capital projects and issues of concern.
- **Review of Independent Audit of Alameda CTC:** The IWC reviews the independent auditor's plan for the audit and reviews the draft final audited Annual Comprehensive Financial Report (ACFR) regarding Measure B and Measure BB expenditures. **The Alameda CTC ACFR for the year ended June 30, 2025 is available at AlamedaCTC.org/ACFR**. *(https://www.alamedactc.org/wp-content/uploads/2024/12/FY2023-24_Alameda_CTC_ACFR.pdf)*
- **Audit and Compliance Report Review:** The IWC members review audited financial statements and compliance reports, including performance measures, received from Measure B and Measure BB DLD recipients to ensure expenditures comply with the requirements in the applicable TEP. **DLD recipients' audited financial statements and compliance reports are available at: AlamedaCTC.org/Reporting-Grant-Forms**. *(https://www.alamedactc.org/funding/reporting-and-grant-forms)*
- **Issues Identification Process:** IWC members may request and receive information from DLD recipients and/or Alameda CTC staff if they have concerns regarding Measure B and Measure BB expenditures, or for issues identified by the public.

March 2025 City of Berkeley's Bus Pad DLD Program Expenditures on Citywide Bus Pad Program: Berkeley staff provide an overview of the City's Bus Pad Program and its benefits achieved.

Outcome: IWC was informed of the City's program development and implementation which includes surveying and prioritizing the installation concrete bus pads improvements at various citywide locations funded through the City's Measure B/BB Direct Local Distribution program.

March 2025 Issues Identification Form Discussion on Information Requests regarding Valley Link Project: Tom Rubin submitted an Issues Identification Form requesting information regarding the Valley Link Project implemented by the Tri-Valley – San Joaquin Valley Regional Rail Authority and the IWC requested a presentation about the project.

Outcome: IWC contemplated IWC's current involvement in this project. In July 2025, Alameda CTC staff indicated it would be inappropriate to include a Valley Link Presentation at this present time since no Measure BB expenditures have been incurred.

- **Annual Report to the Public:** Each year, the IWC establishes a subcommittee to develop the annual report to the public regarding Measure B and Measure BB expenditures and to discuss distribution and outreach for the annual report (see timeline below).

IWC Annual Report to the Public Timeline

Meet the IWC Members

Left to right: Brendan Adams, Tom Rubin, Michael Henn, Alfred Exner, Damian Park, Peter Gertler, Curtis Buckley, Herb Hastings, Phyllis Orrick. Keith Brown not pictured.

Current IWC Members

Name	Appointer
Damian Park, Chair	Alameda County Mayor's Conference, District 5
Thomas Rubin, Vice Chair	Alameda County Taxpayers Association
Brendan Adams	League of Women Voters
Keith Brown	Alameda Labor Council (AFL-CIO)
Curtis Buckley	Bike East Bay
Alfred Exner	Alameda County Mayor's Conference, District 4
Peter Gertler	Alameda County Board of Supervisors, District 3
Herb Hastings	Paratransit Advisory and Planning Committee
Michael Henn	Alameda County Board of Supervisors, District 5
Phyllis Orrick	Sierra Club

Former IWC Members on the Committee during the Fiscal Year 2024-25 Reporting Period

Name	Appointer
Pat Piras	Sierra Club
Ester Walsh	PAPCO
Vamsi Tabjulu	Alameda County Mayor's Conference, District 3

Vacancies

East Bay Economic Development Alliance;
Alameda County Board of Supervisors, Districts 1, 2 and 4;
Alameda County Mayors' Conference, Districts 1, 2 and 3.

For more information, email
Contact@AlamedaCTC.org

APR / MAY — IWC Annual Report Subcommittee Meets to Develop Annual Report

JUN — Summary of Compliance Reports and Findings Released

JUL — IWC Annual Report Public Hearing and Approval

AUG — IWC Annual Report Published and Available to the Public

Press Release

1111 Broadway, Suite 800
Oakland, CA 94607
510.208.7400
www.AlamedaCTC.org

FOR IMMEDIATE RELEASE
August 19, 2026

CONTACT: Remy Goldsmith, Assistant Director of Policy and Government Affairs
P: 510.208.7409
E: rgoldsmith@alamedactc.org
W: www.AlamedaCTC.org

The Independent Watchdog Committee Releases 24th Annual Report to the Public on Measure B and Measure BB Sales Tax Expenditures and Committee Activities

ALAMEDA COUNTY, Calif. – On July 16, 2026, the Independent Watchdog Committee (IWC) of the **Alameda County Transportation Commission** (Alameda CTC) approved its 24th Annual Report to the Public https://www.AlamedaCTC.org/IWC2025Report, covering fiscal year 2024-2025 expenditures and IWC activities. The report makes recommendations regarding the delivery of projects and programs funded by Measure B, Alameda County's half-cent sales tax for transportation improvements, and those funded by Measure BB, which augmented the half-cent sales tax to one cent and extended the tax through 2045.

Each year, the IWC reviews and analyzes Alameda CTC's Measure B and Measure BB expenditures from the prior year and reports to the public about whether funds were spent in accordance with the voter-approved measures. For additional details, see the full report at the link provided above.

For fiscal year 2024-2025, Alameda CTC received approximately $509.6 million in Measure BB revenue and expended $419.2 million as follows:

- $156.1 million for highway and street capital projects
- $129.9 million for public transit, including operations, capital investments and special transportation for older adults and people with disabilities
- $113.3 million for local transportation improvements, including local streets and roads and bicycle and pedestrian projects
- $9.1 million for debt repayment
- $4.9 million for direct program and project management and oversight

- $0.6 million for community development grants
- $5.3 million for general administration

For fiscal year 2024-2025, Alameda CTC received $18.6 million in Measure B revenue from prior year collection adjustments. Audited expenditures for the period totaled $14.3 million most of which related to highway and street capital projects.

In July 2015, the IWC replaced and assumed responsibility for the Citizens Watchdog Committee created in 2002 after reauthorization of the local sales tax measure in 2000. Each year, the IWC reports directly to the public on the agency's Measure B expenditures and Measure BB expenditures and performance measures.

The 24rd Annual Report to the Public, the Executive Summary in English, Chinese and Spanish, and audited financial statements and compliance reports of Measure B and Measure BB for each agency receiving funds through the direct local distribution program are available to the public on the Alameda CTC website. Hard copies of the Annual Report are available by request via e-mail to clerk@alamedactc.org or via telephone, 510.208.7400.

About the Alameda County Transportation Commission

The mission of the Alameda County Transportation Commission (Alameda CTC) is to plan, fund and deliver transportation programs and projects that expand access and improve mobility to foster a vibrant and livable Alameda County. Governed by a 22-member Commission, Alameda CTC manages the county's one-cent transportation sales tax and serves as the county's congestion management agency. In Fiscal Year 2023-24, the agency carried out $405 million in transportation improvements that create jobs, enhance mobility and enrich communities.

Learn about current transportation projects and programs and learn about Measure BB, which voters passed in November 2014. Visit Alameda CTC's website to learn more, and follow Alameda CTC on Facebook and X.

About the Alameda CTC Independent Watchdog Committee

The IWC is made up of 17 members, all of whom must be a resident of Alameda County. IWC members are not elected officials at any level of government, nor individuals in a position to benefit personally in any way from the sales tax.

IWC at-large members are appointed for a two-year term, including:

- One per district, appointed by the Board of Supervisors
- One per district, appointed by the Alameda County Mayor's Conference

All other members may serve until a replacement is appointed, including one member from each of the following representing organizations specified in the Measure B and Measure BB Expenditure Plans:

- Alameda County Labor Council
- Alameda County Paratransit Advisory and Planning Committee
- Alameda County Taxpayers' Association
- Bike East Bay
- East Bay Economic Development Alliance
- League of Women Voters
- Sierra Club

# # #

IWC Annual Report Publication Costs

Affiliation	Newspaper, Website, or Other Advertisement	2025 Digital Ad Page Views**	2025 Actual	2026 Media/Size	2026 Proposed Cost Print	2026 Proposed Cost (Web)	2026 Proposed Total Cost
Alameda CTC	www.AlamedaCTC.org	10	$ -	--	--	--	--
Bay Area News Group	**East Bay Times:** Reaches - Oakland, Alameda, Berkeley, Fremont, Hayward, Union City, Dublin, Livermore, Pleasanton, and San Leandro. **East Bay Weeklies:** Oakland Tribune, Alameda Journal, Berkeley Voice, El Cerrito Journal, Fremont Argus, Hayward Daily Review, Montclarion & Piedmonter	--	$ 2,525.00	**Print:** 4.937" x 5" 10" x 4.75"	$ 3,320.00	--	$ 3,320.00
Eastbay Publishing Inc.	**Castro Valley Forum** **San Leandro Times**	--	$ 960.00	**Print:** 5-1/16" w x 8" h	$ 960.00	--	$ 960.00
Sing Tao	**Sing Tao Daily**	--	$ 90.00	**Print:** 3x4	$ 567.00	--	$ 567.00
Vision Hispana	**Vision Hispana**	--	$ 1,090.00	**Print:** 5.65" x 9.5"	$ 1,190.00	--	$ 1,190.00
Weeklys	**East Bay Express:** Alameda, Albany, Berkeley, Emeryville, Oakland, Piedmont, San Leandro	--	$ 760.00	**Print:** 4.66" X 7.416"	$ 727.00	--	$ 727.00
Weeklys	**Tri-City Voice:** Fremont, Newark, Union City, Hayward, and Sunol	--	$ 670.00	**Print:** 9.583" x 5.5"	$ 645.00	--	$ 645.00
Cityside Journalism	**Berkeleyside** **Oaklandside**	326,376	$ 950.00	**Online:** 970x250	--	$ 1,105.00	$ 1,105.00
	Other Costs						
	Legal Notice of Public Hearing	--	$ 1,817.75	--			$ 4,690.01
	Graphic Designer****	--	$ 11,030.98	--			$ 12,134.08
	Translator****	--	$ 1,385.47	--			$ 1,524.02
	QR Codes ****	16	$ 451.63	--			$ 496.79
	Dakota Press printing postcards (4.25 size) in color ****	--	$ 441.00	Postcards 4.25x6			$ 485.10
	Outreach mailing	--	$ 65.12	--			$ 71.63
TOTALS:		**326,402**	**$ 22,236.95**	--	**$ 7,409.00**	**$ 1,105.00**	**$ 27,915.63**

Difference between 2025 and 2026 Costs	**$ (5,678.68)**

***Includes print and online media circulations.**
****Page Views: The estimated number of times a user viewed a page with the IWC Annual advertisement, including on the publications listed and on the Alameda CTC website.**
*****Click-throughs: The number of viewers to click on the Alameda CTC report from the media banner advertisement.**
******Estimate based on actual costs for 2025 plus 10%**

MAZE & ASSOCIATES

ALAMEDA COUNTY TRANSPORTATION COMMISSION
AUDIT PLANNING MEETING AGENDA
For the Year Ended June 30, 2026

Date of Meeting:	July 16, 2026 at 2 PM PDT
Form of communication:	Meeting with the Independent Watchdog Committee
Audit Firm:	Maze and Associates

Purpose of meeting: Cover discussions related to audit timing, scope and to facilitate open communication with the IWC.

Audit Timing

Interim phase fieldwork is scheduled for the week of May 25, 2026 and final phase fieldwork is scheduled for the weeks of August 24, 2026 and August 31, 2026. The finalized drafts are scheduled to be presented at the October 22, 2026 Audit Committee Meeting, the November 9, 2026 Finance and Administration Committee Meeting, the November 12, 2026 Independent Watchdog Committee and the December 3, 2026 Alameda CTC Commission meeting.

Audit Scope

Scope of work includes:

- Perform a risk assessment - brainstorm of Alameda CTC
- Create an audit plan tailored to Alameda CTC
- Review and document our understanding of Alameda CTC's internal controls and segregation of duties. Here we have a focused attention on conflict of duties – employees with access to assets and related records used to control and account for those assets, and we test mitigating controls.
- Determine the most effective way to test significant audit areas and balances, usually by:
    - Testing controls over key transaction cycles via sampling (such as disbursements, payroll and journal entries)
    - Testing information system application controls
    - Sending 3rd party confirmations when effective
    - Testing accruals at year end
    - Analytical Review
    - Projections and forecasts
    - Testing bank reconciliations
    - Testing capital asset transactions
    - Testing long-term debt transactions

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- Reviewing actuarial studies utilized for Retirement Plans and OPEB

- Perform compliance tests
  - Certain Government code provisions applicable to cash and investments
  - Local policy compliance, typically:
    - Investment
    - Purchasing
  - Grants (Single Audits)

- Financial Statement preparation assistance
  - Staff has requested that we provide assistance with the preparation of financial statements and disclosures.
  - We are satisfied staff have the capability to perform this task themselves.

Management Representations

We will request representations from management that data and assertions provided are complete and accurate. We rely primarily on our audit verification tests and procedures; however, management assertions and judgment unavoidably affect financial data.

Whitney Crockett, CPA
Audit Partner/ Shareholder
MAZE & ASSOCIATES
3478 Buskirk Avenue, Suite 217
Pleasant Hill, CA 94523
T: (925) 228 – 2800 ext. 228
E: whitneyc@mazeassociates.com

March 9, 2026

Patricia Reavey
Deputy Executive Director of Finance and Administration
Alameda County Transportation Commission
1111 Broadway, Suite 800
Oakland, CA 94607

Dear Patricia:

This letter is a supplement to Alameda CTC Agreement No. A25-0020 between the parties ("Agreement"). In the event of any conflict between this letter and the Agreement, the terms of the Agreement shall control.

We are pleased to confirm our understanding of the services we are to provide for the Alameda County Transportation Commission (Alameda CTC) as of and for the year ended June 30, 2026.

Audit Scope and Objectives

The services we have been engaged to provide are outlined below, but we are also available to provide additional services at your request:

1) Audit of the Basic Financial Statements, and preparation of the Memorandum on Internal Control

2) Examination of the Measure BB Limitations Worksheet

3) If applicable, testing of one major program for compliance with the Single Audit Act and applicable laws and regulations and issuance of our reports thereon.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement Alameda CTC's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Alameda CTC's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

If Alameda CTC's financial statements are accompanied by supplementary information other than RSI, we will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

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In connection with our audit of the basic financial statements, we will read the other information accompanying the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the accompanying supplementary information when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to Alameda CTC or to acts by management or employees acting on behalf of Alameda CTC. Because the determination of waste and abuse is subjective, *Governmental Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of cash, investments and certain other assets and liabilities by correspondence with selected customers, funding sources, creditors and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill Alameda CTC for responding to this inquiry.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to /maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of Alameda CTC and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and the Commission internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Alameda CTC's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether Alameda CTC has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each major program. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement, identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Alameda CTC's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Agreed-Upon Procedures

Our services to apply agreed-upon procedures that were specified and agreed to by the Alameda CTC related to the 2014 Measure BB administrative expenditures cost limitations restrictions in the Transportation Expenditure Plan for the tax measure (Worksheet), will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of those parties specified in the report, and we will require an acknowledgement in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the report either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

We reviewed the scope of services in conjunction with the *Government Auditing Standards* and believe that they do not impinge upon our independence. In addition, we have no obligation to perform any procedures beyond those to which we have agreed.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Commission. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of the Alameda CTC, and should not be used by anyone other than these specified parties. Our report will contain a paragraph stating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the Worksheet that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the Worksheet, we will disclose those matters in our report.

You are responsible for the Worksheet and it is in accordance with the sales tax measure; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about the Worksheet. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the Worksheet and compliance with the limits outlined in the sales tax measure.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with GAAP; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Management's responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers) and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about Alameda CTC's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). Management is also responsible for providing us with (1) access to all information of which management is aware is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. We understand that Alameda CTC will provide us with the Closing Checklist information required for our audit and that Alameda CTC is responsible for the accuracy and completeness of that information. At the conclusion of our audit, we will require certain written representations from management about responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting Alameda CTC involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of its knowledge of any allegations of fraud or suspected fraud affecting Alameda CTC received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that it complies with applicable laws, regulations, contracts, agreements and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings must be made available for our review.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Maze & Associates, will not be included in any such offering document without our prior permission or consent. With regard to an exempt offering document with which Maze & Associates is not involved, you agree to clearly indicate in the exempt offering document that Maze & Associates is not involved with the contents of such offering document.

Management is also responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. Management agrees to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. Management also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Management's responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that: (1) management is responsible for presentation of the supplementary information in accordance with GAAP; (2) that management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objective section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or other studies. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes in conformity with GAAP and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards.* We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and the related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management's responsibilities.

Management agrees to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. Management will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements, schedule of expenditures of federal awards and related notes and any other nonaudit services we provide and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and related notes and any other nonaudit services we provide prior to their issuance and have accepted responsibility for them. Further, management agrees to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report to you to include with the reporting package you will submit to pass-through entities.

The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to Alameda CTC; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is our property and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Maze & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

We will retain audit documentation for this engagement for seven years after the report release date pursuant to state regulations. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

As an attest client, we cannot retain your documents on your behalf. This is in accordance with ET 1.295.143 of the *AICPA Code of Professional Conduct*. Alameda CTC is responsible for maintaining its own data and records.

SharePoint/OneDrive are used solely to transmit data or as a method of exchanging information and is not intended to store Alameda CTC's information. Alameda CTC is responsible for downloading any deliverables and other records from the SharePoint/OneDrive that it wishes to retain for its own records at the completion of the engagement. For multi-year engagements, such downloading should occur annually.

Upon completion of the engagement, data and other content will either be removed from SharePoint/OneDrive or become unavailable to Alameda CTC within a reasonable timeframe (generally one week after issuance of our report). For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

We expect to begin our audit in June 2026 and to issue our reports no later than December 31, 2026. Whitney Crockett is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Maze & Associates' independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are billed based on our contract with Alameda CTC. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if Alameda CTC's account becomes thirty days or more overdue and may not be resumed until Alameda CTC's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

These fees are based on anticipated cooperation from Alameda CTC personnel, the completion of schedules and data requested on our Checklists by Alameda CTC personnel, preparation of audit confirmations we request by Alameda CTC personnel, location of any documents selected by us for testing, and the assumption that there will be no unexpected increases in work scope, such as new Single Audit Act major programs, new debt issues, etc., or delays which are beyond our control, as discussed on the Fees Attachment to this letter. If significant additional time is necessary, we will discuss it with Alameda CTC management and arrive at a new fee before we incur any additional costs.

We understand you will provide us with basic workspace sufficient to accommodate the audit team assigned to your audit if we are required to be onsite. We understand the basic workspace will be equipped with internet access. We understand you will also provide us with read only access to your general ledger system, if available.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our most recent peer review report accompanies this letter.

Reporting

We will issue a written report upon completion of our audit of Alameda CTC's financial statements, which, if the financial statements include information other than RSI and supplemental information, will also address other information in accordance with AU-C 720, *The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*. Our reports will be addressed to the Commission. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with Alameda CTC management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

The *Government Auditing* Standards report on internal control over financial reporting and on compliance and other matters will state that (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

*****

We appreciate the opportunity to be of service to Alameda CTC and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return a full copy of this letter to us.

Maze & Associates

Maze & Associates

RESPONSE:

This letter correctly sets forth the understanding of Alameda CTC.

By: Patr Rey

Title: Deputy Executive Director of Finance and Administration

Date: 3/10/2026

Alameda County Transportation Commission
Engagement Letter
Fees Attachment
June 30, 2026

Our fees for the work described in the attached engagement letter will be as follows, unless they are adjusted for one or more of the items below.

Item	Fees
Annual Comprehensive Financial Report, Memorandum on Internal Control, Single Audit and Administrative Cost Limitation Worksheet for Measure BB	$88,141
Total	$88,141

2026 Fees – Our fees are based on the Alameda CTC Agreement No. A25-0020 dated May 1, 2025.

PDF Copies of Reports – print to PDF copies of the above reports are provided at no charge.

Additional Services - The above fees are for audit and assurance services described in the accompanying engagement letter. They do not include fees for assisting with closing the books nor providing other accounting services.

Report Finalization - Our fee is based on our understanding that all information and materials necessary for fieldwork (checklist items and trial balance) will be provided to us during the specified dates as indicated in the interim accounting issues memorandum.

Post-Closing Client Adjusting Entries - The first step in our year-end audit is the preparation of financial statement drafts from your final closing trial balance. That means any entries you make after handing us your closing trial balance must be handled as audit adjustments, or in extreme cases, by re-inputting the entire trial balance, even if the amounts are immaterial. If you make such entries and the amounts are in fact immaterial, we will bill you for the costs of the adjustments or re-input at our normal hourly rates.

Recurring Audit Adjustments - Each year we include the prior year's adjusting entries as new steps in our Closing Checklist, so that you can incorporate these entries in your closing. If we are required to continue to make these same adjustments as part of this year's audit, we will bill for this service at our normal hourly rates.

Grant Programs Requiring Separate Audit - Grant programs requiring separate audits represent a significant increase in work scope, and fees for these audits vary based on the grant requirements. If you wish us to determine and identify which programs are subject to audit, we will bill you for that time at our normal hourly rates.

Changes in Alameda CTC Personnel - Our experience is that changes and /or reductions in Finance Department staff can have a pronounced impact on costs of performing the audit. If such changes occur, we will meet with you to assess their impact and arrive at a new fee before we begin the next phase of our work. However, we reserve the right to revisit this subject at the conclusion of the audit, based on your actual performance and our actual costs.

Report on the Firm's System of Quality Control

MAZE & ASSOCIATES ACCOUNTANCY CORPORATION
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards,* including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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CPAmerica
Member Crowe Global

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation in effect for the year ended May 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. Maze & Associates Accountancy Corporation has received a peer review rating of *pass*.

GYL LLP

Ontario, California
February 6, 2024

PROPOSAL FOR INDEPENDENT WATCHDOG COMMITTEE TO DETERMINE HOW TO FULLFIT ITS RESPONSIBILITY TO REVIEW THE PERFORMANCE OF PROJECTS AND PROGRAMS

I (Tom Rubin) move that the Alameda County Transportation Commission (ACTC) Independent Watchdog Committee (IWC) Chair appoint two subcommittees to make recommendations to the full IWC:

1. Scope Subcommittee
    a. Fulfill its responsibilities under the Measure BB Taxpayer Expenditure Plan (TEP) to review the performance and benefit of projects and programs based on performance criteria established by Alameda CTC as appropriate.
    b. The subcommittee will define the objectives of such reviews, the work to be performed, how the work will be performed, and elements to be included in the report, in accordance with the duties and powers of the IWC as defined in Measure BB and the BB TEP
2. Program/Projects Subcommittee
    a. Set priorities and schedules for the projects and programs to be reviewed.

The task of the Program/Projects Subcommittee will be to form recommendations for the full IWC to:

b. Decide which programs and projects are most important and could most benefit from IWC review.
c. Decide which projects are best reviewed individually and which projects are best reviewed together with other projects or as part of the review of complete programs.
d. Decide on priorities and schedule for review of programs and projects – keeping in mind that the IWC is a committee of volunteers with limited time and skills and will be highly dependent upon the ACTC to provide information and staff resources to this effort in accordance with Section 2.2.2 of the IWC Bylaws ("Have full access to Alameda CTC's independent auditor and **have the authority to request and review specific information regarding use of the sales tax funds** and to comment on the auditor's reports." [**emphasis** added])

All references below, unless otherwise specified, are to the 2014_Transportation_Expenditure_Plan-2.pdf.

BACKGROUND

In my opinion, the IWC has not fulfilled its responsibility under the TEP, as outlined below:

Page 38, right column, and continuing to page 39, "Taxpayer Safeguards, Audits and Accountability."

> "Accountability is of utmost importance in delivering public investments with public dollars. Alameda CTC is committed to transparency and accountability as a public agency along with its many jurisdictional partners. Many safeguards are built into this measure to ensure voter accountability in expenditure of funds.
>
> 6. Annual Audits and Independent Watchdog Committee Review: Alameda CTC's financial reports are subject to an independent audit by a Certified Public Accountant (CPA) firm, on an annual basis. Expenditures are also subject to an annual review by an Independent Watchdog Committee.
>
> The Independent Watchdog Committee will prepare an annual report on spending and progress in implementing the Plan that will be published and distributed throughout Alameda County. **On a periodic basis, the Independent Watchdog Committee will review the performance and benefit of projects and programs based on performance criteria established by Alameda CTC as appropriate.** (**emphasis** added)

Focusing on the **highlighted** part of the last paragraph, with three exceptions, I don't know of the IWC actually doing such a review of a project or a program in the seven years I've served, nor can I find any evidence of any such review before I came on the IWC in January 2019. Interestingly, all three exceptions were originated by IWC members, not ACTC staff.

1. January 11, 2024 meeting, Agenda Item 6.4, Alameda County High Injury Network[1]
2. March 6, 2025 meeting, Agenda Item 6.1, Update on City of Berkeley Direct Local Distribution Program Expenditures related to Concrete Bus Pads[2]
3. November 15, 2025 meeting, Agenda Item 5.3 Valley Link Project Discussion of Potential Future IWC Actions[3]

Therefore, I submit for the IWC's consideration that it has failed to perform its statutory duties to perform such reviews and we should take steps to correct this problem, specifically, in order to fulfill the responsibilities stipulated to the IWC by the Alameda County electorate in 2014 when it enacted Measure BB and its incorporated Transportation Expenditure Plan, the IWC will undertake a program of periodic review of programs and projects.

To facilitate the conduct of this work, I propose two subcommittees to be formed to report back to the full IWC at its next meeting:

---

[1] 6.4) Alameda County High Injury Network Continued Discussion

[2] 6.1_IWC_Berkeley_DLD_Bus_Pad_Implementation_20250311.pdf

[3] Independent Watchdog Committee (IWC)

Scope Subcommittee

From discussion at recent meetings, I believe that there is no clear consensus among the members as to IWC duties and responsibility. Specifically, ACTC Legal Council has opined that the IWC's scope is limited to review of expenditures after they have occurred, but some IWC members disagree with this and believe that our scope, as stated above in the TEP approved by the electorate, is broader, including looking ahead to future expenditures. What I have in mind is that the Scope Subcommittee will begin by considering the proper scope for the IWC and move on to how to accomplish that, and then bring recommendations, or alternatives, to the full IWC for its adoption.

Programs/Projects Subcommittee

The terms "program" and "project" are not specifically defined in the TEP or otherwise in Measure BB, or in other standard references. As these terms are commonly used in the TEP and other transportation applications, "Program" is generally understood to refer to a collection of "Projects" that all serve one or more specific transportation objectives. For example, as copied below, the TEP has "Rapid Bus Programs" that includes four specific rapid bus projects in different corridors.

For both the programs and projects lists, I suggest starting by referring to the 2014 TEP (as amended[4]). The original TEP, pp. 3-6, Table 1: List of Investments, is reproduced below.

There are six "Types" in the left column, 18 "Investment Categories" in the second column from the left, and several dozen items in the "Project/Program" column, the third from the left. The first item in the "Project/Program" column on the following page is "Transit: Operations, Maintenance Program" (from the second column) with seven projects for AC Transit, Altamont Commuter (now Corridor) Express, four other Alameda County transit operators, and "Innovative grant funds."

There is significant detail for each line item, both projects and programs, in the remaining narrative of the TEP. The Program Project Subcommittee could also, as they decide, call upon ACTC staff and members of the ACTC advisory committees.

[4] The major change to the original TEP is that the $400 million originally allocated for BART to Livermore has been reallocated to Valley Link.

Table 1: List of Investments

Type	Investment Category	Project/Program	Amount ($ x millions)	% of Total Funds
BART, Bus, Senior, and Youth Transit (48%)	**Transit: Operations, Maintenance, and Safety Program**	AC Transit	$1,455.15	18.8%
		Altamont Commuter Express	$77.40	1.0%
		BART Maintenance	$38.70	0.5%
		San Francisco Bay Area Water Emergency Transportation Authority	$38.70	0.5%
		Livermore Amador Valley Transit Authority	$38.70	0.5%
		Union City Transit	$19.35	0.25%
		Innovative grant funds, including successful student transportation programs	$174.63	2.24%
	Affordable Transit Program for Students and Youth	Affordable Student Transit Pass Program	$15.00	0.19%
		Subtotal	**$1,857.63**	**24%**
	Affordable Transit for Seniors and People with Disabilities	City-based and Locally Mandated	$232.20	3.0%
		East Bay Paratransit - AC Transit	$348.31	4.5%
		East Bay Paratransit - BART	$116.10	1.5%
		Coordination and Service Grants	$77.40	1.0%
		Subtotal	**$774.01**	**10%**
	Rapid Bus Projects	Telegraph Avenue/East 14th/ International Boulevard project	$10.0	
		Alameda to Fruitvale BART Rapid Bus	$9.0	
		Grand/MacArthur BRT	$6.0	
		College/Broadway Corridor Transit Priority	$10.0	
		Subtotal	**$35.0**	
	BART System Modernization and Expansion	Irvington BART Station	$120.0	
		Bay Fair Connector/BART METRO	$100.0	
		BART Station Modernization and Capacity Program	$90.0	14%
		BART to Livermore	$400.0	
		Subtotal	**$710.0**	
	Major Transit Corridor Enhancements and Rail Connections	Dumbarton Corridor Area Transportation Improvements	$120.0	
		Union City Intermodal Station	$75.0	
		Railroad Corridor Right of Way Preservation and Track Improvements	$110.0	
		Oakland Broadway Corridor Transit	$10.0	
		Capitol Corridor Service Expansion	$40.0	
		Subtotal	**$355.0**	
	TOTAL		**$3,731.64**	**48%**

Notes: Priority implementation of specific investments and amounts for fully defined capital projects and phases will be determined as part of the Capital Improvement Program developed through a public process and adopted by Alameda CTC every two years and will include geographic equity provisions.
BART Maintenance funds will require an equal amount of matching funds and must be spent in Alameda County.
All recipients of sales tax funds will be required to enter into agreements which will include performance and accountability measures.

Table 1: List of Investments

Type	Investment Category	Project/Program	Amount ($ x millions)	% of Total Funds
 **Local Streets Maintenance and Safety (30%)**	**Congestion Relief, Local Bridge Seismic Safety**	**North County Example Projects** Solano Avenue Pavement resurfacing and beautification; San Pablo Avenue Improvements; State Route (SR) 13/Ashby Avenue Corridor; Marin Avenue local road safety; Gilman railroad crossing; Park Street, High Street, and Fruitvale Bridge Replacement; Powell Street Bridge widening at Christie; East 14th Street; Oakland Army Base transportation infrastructure improvements		**10%**
		Central County Example Projects Crow Canyon Road safety; San Leandro streets*; Lewelling Blvd./Hesperian Blvd.; Tennyson Road Grade Separation		
		South County Example Projects East-West Connector in North Fremont and Union City; I-680/I-880 cross connectors; widen Fremont Boulevard from I-880 to Grimmer Boulevard; upgrades to relinquished Route 84 in Fremont; Central Avenue overcrossing; Thornton Ave widening; Newark streets		
		East County Example Projects El Charro road improvements; Dougherty Road widening; Dublin Boulevard widening; Greenville Road widening; Bernal Bridge Construction		
		Subtotal	**$639.00**	
		Countywide Freight Corridors Outer Harbor Intermodal Terminal; 7th Street Grade Separation and Roadway Improvement; Truck Routes serving the Port of Oakland		
		Subtotal	**$161.00**	
	Direct Allocation to Cities and County	Local streets maintenance and safety program	**$1,548.03**	**20%**
	TOTAL		**$2,348.03**	**30%**

Notes: Priority implementation of specific investments and amounts for fully defined capital projects and phases will be determined as part of the Capital Improvement Program developed through a public process and adopted by the Alameda CTC every two years and will include geographic equity provisions.

All recipients of sales tax funds will be required to enter into agreements which will include performance and accountability measures.

*This includes $30 million for San Leandro local streets maintenance and safety improvements.

INTRODUCTION

Table 1: List of Investments

Type	Investment Category	Project/Program	Amount ($ x millions)	% of Total Funds
Traffic Relief on Highways (9%)	I-80 Improvements	I-80 Gilman Street Interchange improvements	$24.00	8%
		I-80 Ashby Interchange improvements	$52.00	
		Subtotal	**$76.00**	
	SR-84 Improvements	SR-84/I-680 Interchange and SR-84 Widening	$122.00	
		SR-84 Expressway Widening (Pigeon Pass to Jack London)	$10.00	
		Subtotal	**$132.00**	
	I-580 Improvements	I-580/I-680 Interchange improvements	$20.00	
		I-580 Local Interchange Improvement Program: Interchange improvements – Greenville, Vasco, Isabel Avenue (Phase 2); Central County I-580 spot intersection improvements	$28.00	
		Subtotal	**$48.00**	
	I-680 Improvements	I-680 High Occupancy Vehicle/Toll (HOV/HOT) Lane between SR-237 and Alcosta	$60.00	
		Subtotal	**$60.00**	
	I-880 Improvements	I-880 NB HOV/HOT Extension from A St. to Hegenberger	$20.0	
		I-880 Broadway/Jackson multimodal transportation and circulation improvements	$75.0	
		Whipple Road/Industrial Parkway Southwest Interchange improvements	$60.0	
		I-880 Industrial Parkway Interchange improvements	$44.0	
		I-880 Local Access and Safety: Interchange improvements at Winton Avenue; 23rd/29th Ave., Oakland; 42nd Street/High Street; Route 262 (Mission) improvements and grade separation; Oak Street	$85.00	
		Subtotal	**$284.00**	
	Highway Capital Projects	**Subtotal**	**$600.00**	
	Freight & Economic Development	Freight and economic development program	**$77.40**	**1%**
	TOTAL		**$677.40**	**9%**

Notes: Priority implementation of specific investments and amounts for fully defined capital projects and phases will be determined as part of the Capital Improvement Program developed through a public process and adopted by the Alameda CTC every two years and will include geographic equity provisions.

All recipients of sales tax funds will be required to enter into agreements which will include performance and accountability measures.

2014 Alameda County Transportation Expenditure Plan | 5

INTRODUCTION

Table 1: List of Investments

Type	Investment Category	Project/Program	Amount ($ x millions)	% of Total Funds
Bicycle and Pedestrian Paths and Safety (8%)	Bicycle and Pedestrian Infrastructure & Safety	Gap Closure on Three Major Trails: Iron Horse, Bay Trail, and East Bay Greenway/UPRR Corridor	$264.00	3%
		Bicycle and pedestrian direct allocation to cities and Alameda County	$232.20	3%
		Bicycle and pedestrian grant program for regional projects and trail maintenance	$154.80	2%
	TOTAL		$651.00	8%
Community Develop-ment Investments (4%)	Community Investments That Improve Transit Connections to Jobs and Schools	**North County Example Projects***		4%
		Broadway Valdez Priority Development Area; Eastmont Mall Priority Development Area; BART station areas: Oakland Coliseum; Lake Merritt; West Oakland; 19th St; MacArthur; Ashby; Berkeley Downtown		
		Central County Example Projects		
		Downtown San Leandro Transit Oriented Development (TOD); Bay Fair BART Transit Village; San Leandro City Streetscape Project; South Hayward BART Station Area		
		South County Example Projects		
		BART Warm Springs West Side Access Improvements; Fremont Boulevard Streetscape Project; Union City Intermodal Infrastructure Improvements; Dumbarton TOD Infrastructure Improvements		
		East County Example Projects		
		West Dublin BART Station and Area Improvements; Downtown Dublin TOD; East Dublin/Pleasanton BART Station and Area Improvements		
		Subtotal	$300.00	
	TOTAL		$300.00	4%
Technology (1%)	Technology, Innovation, and Development	Technology, Innovation, and Development program	$77.40	1%
TOTAL NEW NET FUNDING (2015-45)			$7,785	

Notes: Priority implementation of specific investments and amounts for fully defined capital projects and phases will be determined as part of the Capital Improvement Program developed through a public process and adopted by the Alameda CTC every two years and will include geographic equity provisions.

All recipients of sales tax funds will be required to enter into agreements which will include performance and accountability measures.

* Preliminary allocation of North County Funds subject to change by Alameda CTC: Coliseum BART Area ($40 M), Broadway Valdez ($20 M), Lake Merritt ($20 M), West Oakland ($20 M), Eastmont Mall ($20 M), 19th Street ($20 M), MacArthur ($20 M), Ashby ($18.5 M), Berkeley Downtown ($20 M). These funds may also be used to fund shuttles that serve Alameda County residents and businesses.

Memorandum 8.3

1111 Broadway, Suite 800, Oakland, CA 94607 • 510.208.7400 • www.AlamedaCTC.org

DATE:	July 9, 2026
TO:	Independent Watchdog Committee
FROM:	John Nguyen, Director of Programming and Project Controls Christine Shin, Senior Program Analyst
SUBJECT:	Measure B and Measure BB Program Compliance Update

Recommendation

This item will provide the Independent Watchdog Committee with an update on the Measure B and Measure BB Direct Local Distribution Program Compliance for the Fiscal Year (FY) 2024-25 reporting period. This item is for information only.

Summary

Each year, Alameda CTC requires recipients of Measure B and Measure BB Direct Local Distribution (DLD) funds to submit audited financial statements and program compliance reports to document the receipt and use of DLD funds.

Upon review of the DLD recipient reports, Alameda CTC has determined that 19 of the 20 recipients are in full compliance with the established DLD program requirements for the FY 2024–25 reporting period. The City of Union City's compliance determination is pending the report submittal.

Background

Alameda CTC is responsible for administering Measure B and Measure BB Programs. Annually, Alameda CTC distributes over half of all revenues generated by these programs through a prescribed formula established within the expenditure plans to 20 eligible recipients. These formula funds known as DLD funds are for local transportation programs.

From the inception of each program to the end of FY 2024-25, Alameda CTC has distributed over $2.4 billion in combined DLD funds to eligible recipients for local transportation (streets and roads), bicycle/pedestrian, transit, and paratransit programs. In FY 2024-25, Alameda CTC distributed approximately $205.3 million in DLD funds to eligible recipients which include 20 jurisdictions consisting of 14 cities, the County, and five transit agencies providing transportation improvements and services in Alameda County.

The Master Programs Funding Agreements (MPFAs) between Alameda CTC and the recipients authorize the distribution of formula funds to the recipients and specify expenditure requirements. Each year, recipients are required to submit audited financial statements and program compliance reports that include:

- Confirmation of DLD fund receipts, expenditures, and fund balances
- Detailed expenditure reports demonstrating the appropriate use of funds
- Documentation of adherence to applicable program requirements including reporting and agreement obligations
- Reporting on performance measures and outcomes associated with DLD funded activities including Pavement Condition Index (PCI), transit on-time performance, capital vs. administrative investments, and service effectiveness
- Documentation of current Bicycle and Pedestrian Master Plans
- Documentation of Measure BB Local Streets and Roads (LSR) expenditures on bicycle/pedestrian improvements

For the FY 2024–25 reporting period, Alameda CTC staff conducted a comprehensive review of the DLD recipients' submitted reports. Based on this review, Alameda CTC has determined that all DLD recipients (except the City of Union City) have followed the applicable financial reporting, expenditure requirements, and DLD policies for expenditures incurred during FY 2024–25. The City of Union City's compliance determination is pending due to a delay in submittal of audited financial statements.

The individual reports submitted by DLD recipients are available for public review at the following link: https://www.alamedactc.org/funding/reporting-and-grant-forms.

FY 2024-25 DLD Performance Summary

As required through the program compliance process, DLD recipients must report on key performance metrics. For FY 2024-25, the performance reporting is summarized as follows:

- **Fund Balances**: DLD recipients' collective FY 2024-25 ending fund balance by program totals $184.4 million ($6.6 million in Measure B and $177.8 million in Measure BB) as shown in Attachment A: Table 1 – Measure B/BB Direct Local Distribution Fund Balances. DLD recipients reported $102.3 million encumbered to active efforts to demonstrate their use of DLD balances (refer to Attachment A: Table 2 – Measure B/BB Direct Local Distribution Encumbrances and Balances). DLD recipients are in compliance with the DLD Timely Use of Funds Policy.

- **15% Measure BB LSR Requirement**: Alameda CTC monitors recipients' compliance with the 2014 Measure BB Transportation Expenditure Plan requirement that at least 15 percent of LSR DLD funds be spent on bicycle and pedestrian improvements. All recipients are in compliance. Collectively, recipients have exceeded this target, with approximately 37 percent of total Measure BB LSR expenditures to date spent on bicycle and pedestrian projects (see Attachment B).

- **Pavement Condition Index**: Alameda CTC's performance metric for LSR DLD recipients requires a minimum PCI of 60 (fair condition) for local roadways. Recipients are meeting this threshold or have committed to action plans to rehabilitate deteriorated roadways and achieve compliance. Jurisdictions continue to invest in maintenance and repairs to sustain and improve roadway conditions. A summary of PCI by jurisdiction is provided in Table 1 of Attachment C.

- **Equity Priority Community Investments**: DLD recipients are utilizing DLD funds to serve disadvantage community areas known as Equity Priority Communities (EPCs) as defined by the Metropolitan Transportation Commission or local definitions. Approximately 72 percent of the total DLD expenditures in FY 2024-25 are reported to be made within one-mile of these communities.

- **High Injury Network Investments**: Alameda CTC has identified a High Injury Network (HIN) based on severity and frequency of collisions. DLD recipients report approximately 81 percent of the total DLD bike/pedestrian and LSR expenditures in FY 2024-25 are located within a half-mile of Alameda CTC's HIN.

- **Transit Performance**: For transit performance, Alameda CTC monitors a transit operator's annual adopted on-time performance goals to actual on-time performance achieved. Four of the five transit operators have reached or exceeded their agency's goal. The Bay Area Rapid Transit District (BART) has indicated developing systemwide infrastructure improvements and rail coordination to improve on-time performance. Additionally, three of the five transit operators are reporting increased ridership resulting in improved Measure B/BB cost-per-trip metrics for those transit agencies. The transit on-time performance and cost effectiveness summaries are included in Table 2 and Table 3 of Attachment C.

- **Seniors and People with Disabilities Performance**: The Special Transportation for Seniors and People with Disabilities (Paratransit) Program contains specific performance measures based on the types of services provided by the DLD recipient. These transportation services include Americans with Disabilities Act-mandated paratransit services and city-based non-mandated paratransit programs. The paratransit performance summary is included in Table 4 of Attachment C.

Program Compliance Determination

Nineteen of the 20 DLD recipients are in compliance with financial reporting, expenditure requirements, and applicable DLD policies for expenditures incurred during the FY 2024–25 period. Recipients that did not meet certain performance metrics—such as PCI, updated bicycle and pedestrian master plans, and on-time performance—have submitted corrective action plans as part of the compliance process. These plans outline strategies for using DLD funds to address identified deficiencies.

The City of Union City's compliance determination remains pending due to a delay in submitting its audited financial statements. The City cited staffing and resource constraints as the cause of the delay and anticipates submitting the required reports in early summer. Alameda CTC staff will review the materials upon receipt and will report back to the Commission on any compliance issues, if identified.

Additionally, the Measure BB Program Compliance Reports were reviewed by the Independent Watchdog Committee (IWC). Members focused on detailed expenditure and performance reporting, providing comments on areas such as PCI, transit performance, and bike/pedestrian safety investments. The IWC's assessment will be included in its Annual Report to the Public in summer 2026.

Fiscal Impact

There is no fiscal impact. This item is for information only.

Attachments:

A. Direct Local Distribution Fund Balances and Encumbrances
B. Measure BB Local Streets and Roads Requirement
C. DLD Performance Summary FY 2024-25

Direct Local Distribution Fund Balances and Encumbrances

Table 1 - Measure B/BB Direct Local Distribution Fund Balances

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

Jurisdiction:	Measure B	Measure BB	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	**$19,675,928**
City of Alameda	$0	$5,280,791	**$5,280,791**
City of Albany	$324,292	$4,205,534	**$4,529,826**
City of Berkeley	$2,187,902	$14,500,469	**$16,688,371**
City of Dublin	$1,015	$3,133,602	**$3,134,617**
City of Emeryville	$332,408	$737,286	**$1,069,694**
City of Fremont	$282,268	$11,855,771	**$12,138,039**
City of Hayward	$1,136,500	$19,395,500	**$20,532,000**
City of Livermore	$0	$11,219,183	**$11,219,183**
City of Newark	$1,084,854	$6,119,869	**$7,204,723**
City of Oakland	$0	$40,003,285	**$40,003,285**
City of Piedmont	$0	$2,699,209	**$2,699,209**
City of Pleasanton	$238,720	$4,912,341	**$5,151,061**
City of San Leandro	$0	$6,837,387	**$6,837,387**
City of Union City	$1,036,861	$623,652	**$1,660,513**
Total	**$6,624,820**	**$177,768,783**	**$184,393,604**

Notes:

1. Financials from the Measure B/BB Direct Local Distribution Recipients' FY 2024-25 reports.
2. City of Union City financials are based on unaudited amounts.

Table 2 - Measure B/BB Direct Local Distribution Encumbrances and Balances

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

Jurisdiction:	Total Balance	Total Encumbrance	Total Remaining (Bal. - Encumbered)
AC Transit	$15,131,179	$15,131,179	**$0**
BART	$0	$0	**$0**
LAVTA	$0	$0	**$0**
WETA	$6,450,943	$6,450,943	**$0**
ACE	$4,986,855	$0	**$4,986,855**
Alameda County	$19,675,928	$4,040,065	**$15,635,863**
City of Alameda	$5,280,791	$3,921,221	**$1,359,570**
City of Albany	$4,529,826	$3,694,997	**$834,829**
City of Berkeley	$16,688,371	$4,603,441	**$12,084,930**
City of Dublin	$3,134,617	$3,134,617	**$0**
City of Emeryville	$1,069,694	$245,239	**$824,455**
City of Fremont	$12,138,039	$6,111,999	**$6,026,040**
City of Hayward	$20,532,000	$13,245,690	**$7,286,310**
City of Livermore	$11,219,183	$7,208,000	**$4,011,183**
City of Newark	$7,204,723	$603,173	**$6,601,550**
City of Oakland	$40,003,285	$25,260,515	**$14,742,770**
City of Piedmont	$2,699,209	$2,699,209	**$0**
City of Pleasanton	$5,151,061	$4,088,720	**$1,062,341**
City of San Leandro	$6,837,387	$1,822,812	**$5,014,575**
City of Union City	$1,660,513	$0	**$1,660,513**
	$184,393,604	**$102,261,820**	**$82,131,784**

Notes:

1. Financials are from the Measure B/BB Direct Local Distribution Recipients' FY 2024-25 reports.
2. Encumbrances are towards active contracts and ongoing projects as reported by the jurisdictions.

Measure BB Local Streets and Roads Requirement

15% of Total LSR Expenditures must be towards benefiting bicycle/pedestrian.

Jurisdiction:	Total LSR Expenditures to Date	Total LSR Expenditures on Bike/Ped to Date	Percentage of LSR Expenditures on Bike/Ped over Total LSR Expenditures	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

Notes:

1. The table above reflects total Measure BB funds reported by jurisdictions..
2. Revenue and expenditure figures may vary due to number rounding.

DLD Performance Summary

Fiscal Year 2024-25 Performance Monitoring

Table 1: Pavement Condition Index			
LSR Metric: Alameda CTC's performance metric for DLD Local Streets and Road (LSR) recipients requires a minimum PCI of 60 (Fair Condition) for local roadways.			
	FY 22/23	**FY 23/24**	**FY 24/25**
Alameda County	72	72	73
City of Alameda	67	66	65
City of Albany	57	58	59
City of Berkeley	56	56	56
City of Dublin	80	79	78
City of Emeryville	76	78	78
City of Fremont	72	71	71
City of Hayward	69	71	73
City of Livermore	78	77	75
City of Newark	72	72	71
City of Oakland	54	57	58
City of Piedmont	63	63	62
City of Pleasanton	78	77	76
City of San Leandro	55	56	57
City of Union City	73	70	67

Source: 3-year rolling PCI Average from MTC's 2024 Pavement Condition of Bay Area Jurisdictions
https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index

Table 2: Transit On-time Performance					
Transit Metric: Alameda CTC monitors the reported transit operator's annual adopted on-time performance goals to actual on-time performance achieved as reported by the jurisdictions.					
		On-Time Performance Actual			
Jurisdiction:	**Agency On-Time Goal**	**FY 22/23**	**FY 23/24**	**FY 24/25**	**FY 24/25 Under / Over Goal**
AC Transit	72%	74%	75%	75%	3%
ACE	90%	87%	91%	90%	0%
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%	1%

Table 3: Transit Operating Cost Per Trip									
Transit Costs: Alameda CTC monitors the reported transit operator's annual operating costs and passenger trips to determine the cost effectiveness and changes over time.									
	FY 22/23			**FY 23/24**			**FY 24/25**		
Jurisdiction:	**Passenger Trips**	**Total MB/BB Cost**	**Total Cost**	**Passenger Trips**	**Total MB/BB Cost**	**Total Cost**	**Passenger Trips**	**Total MB/BB Cost**	**Total Cost**
AC Transit	30,105,176	$2.55	$18.40	35,450,325	$1.96	$16.19	36,063,942	$1.91	$16.14
ACE	134,068	$11.61	$322.31	196,259	$31.52	$199.99	244,783	$15.78	$192.82
BART	15,800,000	$0.12	$57.10	20,200,000	$0.09	$49.46	18,300,000	$0.10	$58.01
LAVTA	1,145,515	$1.66	$15.03	1,353,810	$1.34	$14.01	1,337,497	$1.38	$15.05
Union City Transit	242,472	$3.91	$26.38	273,213	$3.33	$23.16	280,544	$3.29	$26.47

Notes

1. Cost per passenger trip is calculated based on data from Annual Compliance Report and represents Alameda County based-trips.

2. Total Costs represents costs that include MB/BB, and other local recipient fund sources as reported (not audited through MB/BB Program Compliance Process).

3. WETA reported no operational Measure B/BB Expenditures

Table 4 - Paratransit - Operating Cost Per Passenger

Paratransit Metric: *Operating Cost per Passenger Trip or Service*

ADA Mandated Paratransit	FY 22/23			FY 23/24			FY 24/25		
Agency	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip
*East Bay Paratransit**	*419,288*	*$57.41*	*$105.21*	*480,098*	*$46.02*	*$115.63*	*519,603*	*$42.39*	*$201.71*
AC Transit	289,309	$63.53	$105.48	331,268	$50.22	$115.50	358,526	$45.97	$120.55
BART	129,979	$43.81	$105.21	148,830	$36.66	$115.91	161,077	$34.43	$121.02
LAVTA	26,892	$35.35	$68.17	31,902	$27.34	$62.73	33,873	$26.95	$63.88
Pleasanton							9,168	$21.73	$21.73
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 Paratransit services are through the East Bay Paratransit Consortium*

City Based Door-to-Door	FY 22/23			FY 23/24			FY 24/25		
Agency	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	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
Newark	3,027	$39.18	$39.18	1,099	$108.28	$108.28	817	$110.85	$110.85
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

Taxi Subsidy Program	FY 22/23			FY 23/24			FY 24/25		
Agency	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip
Alameda	800	$55.16	$55.16	1,176	$44.89	$44.89	2,016	$29.76	$29.76
Albany	533	$18.28	$18.28	785	$11.53	$12.86	453	$17.00	$17.00
Berkeley	15,330	$34.32	$34.32	18,312	$38.26	$38.26	29,326	$28.93	$28.93
Fremont[5]	19,354	$14.06	$14.06	29,093	$13.13	$13.13	5,996	$10.45	$10.45
Hayward	6,021	$45.28	$45.28	8,233	$33.11	$33.11	18,811	$28.22	$28.22
Newark	479	$25.00	$25.00	595	$21.00	$21.00	448	$21.00	$21.00
Oakland	15,543	$45.85	$51.31	13,109	$41.86	$41.86	17,151	$39.57	$39.57
San Leandro	3,746	$17.34	$17.34	5,569	$15.64	$15.64	5,990	$15.50	$15.50
Union City	3,589	$13.17	$13.17	5,932	$12.03	$12.03	7,582	$12.47	$12.47

Accessible Shuttle Service	FY 22/23			FY 23/24			FY 24/25		
Agency	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip
Alameda	78,611	$1.36	$1.36	182,687	$1.09	$1.09	219,410	$1.13	$1.13
Hayward				904	$82.96	$82.96			
San Leandro	6,474	$71.73	$71.73	7,381	$76.70	$76.70	7,903	$76.89	$76.89

Group Trips Service	FY 22/23			FY 23/24			FY 24/25		
Agency	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip
Alameda	1,020	$8.50	$8.50	1,020	$5.14	$5.14	1,400	$2.14	$2.14
Albany	3,636	$1.87	$1.87	1,460	$1.38	$10.14	2,898	$2.63	$2.63
Emeryville	100	$14.60	$14.60	150	$7.83	$7.83			
Oakland	10,880	$21.81	$22.45	15,208	$17.33	$17.33	15,157	$26.07	$26.07
Pleasanton	8	$1,012.13	$1,012.13	36	$393.06	$393.06	26	$407.77	$407.77

Volunteer Driver Program	FY 22/23			FY 23/24			FY 24/25		
Agency	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip	Number of One-way Trips	MB/BB Cost Per Trip	Total Cost Per Trip
Oakland	642	$61.43	$61.43	2,175	$49.77	$49.77	1,481	$48.22	$48.22

Meal Delivery (transportation only)	FY 22/23			FY 23/24			FY 24/25		
Agency	Number of Meals Delivered	MB/BB Cost Per Meal	Total Cost Per Meal	Number of Meals Delivered	MB/BB Cost Per Meal	Total Cost Per Meal	Number of Meals Delivered	MB/BB Cost Per Meal	Total Cost Per Meal
Fremont	57,935	$1.33	$1.33	58,548	$1.32	$1.32	69,291	$1.36	$1.36
Hayward	86,470	$1.04	$1.04	92,817	$1.08	$1.08	81,639	$1.22	$1.22
Newark	18,000	$0.78	$0.78				15,112	$0.93	$0.93
Oakland				285,635	$0.60	$0.60	258,823	$2.32	$2.32

Notes:
1. Program costs may include items such as program administration, operational costs (fuel and maintenance), and program outreach.
2. Blank fields indicate no MB/BB funds were expended for that specific program.
3. Cost per trip is MB/BB costs or total costs divided by number of trips.
4. The FY 2024/25 City of Fremont Taxi Subsidy Program's trip count includes trips from both Fremont and Newark.
5. Data is as reported by the program operator with the Program Compliance Report.

8.3

ALAMEDA County Transportation Commission

ALAMEDA COUNTY TRANSPORTATION COMMISSION

Measure B and Measure BB
Direct Local Distributions Program Compliance Report Summary
Reporting Fiscal Year 2024-25

A presentation to the Independent Watchdog Committee

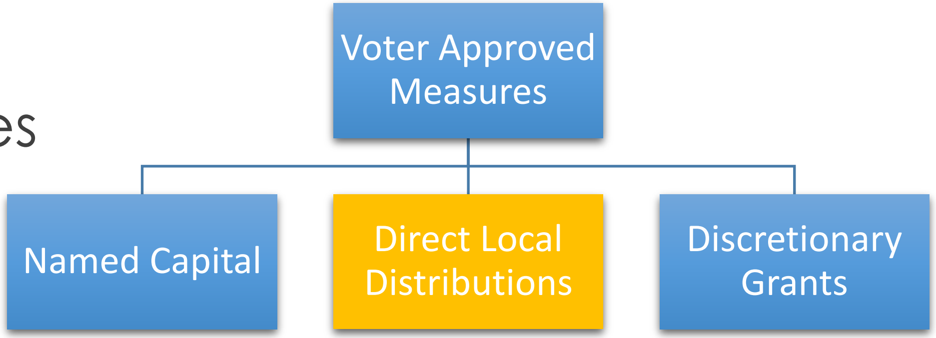
Alameda CTC Staff

July 16, 2026

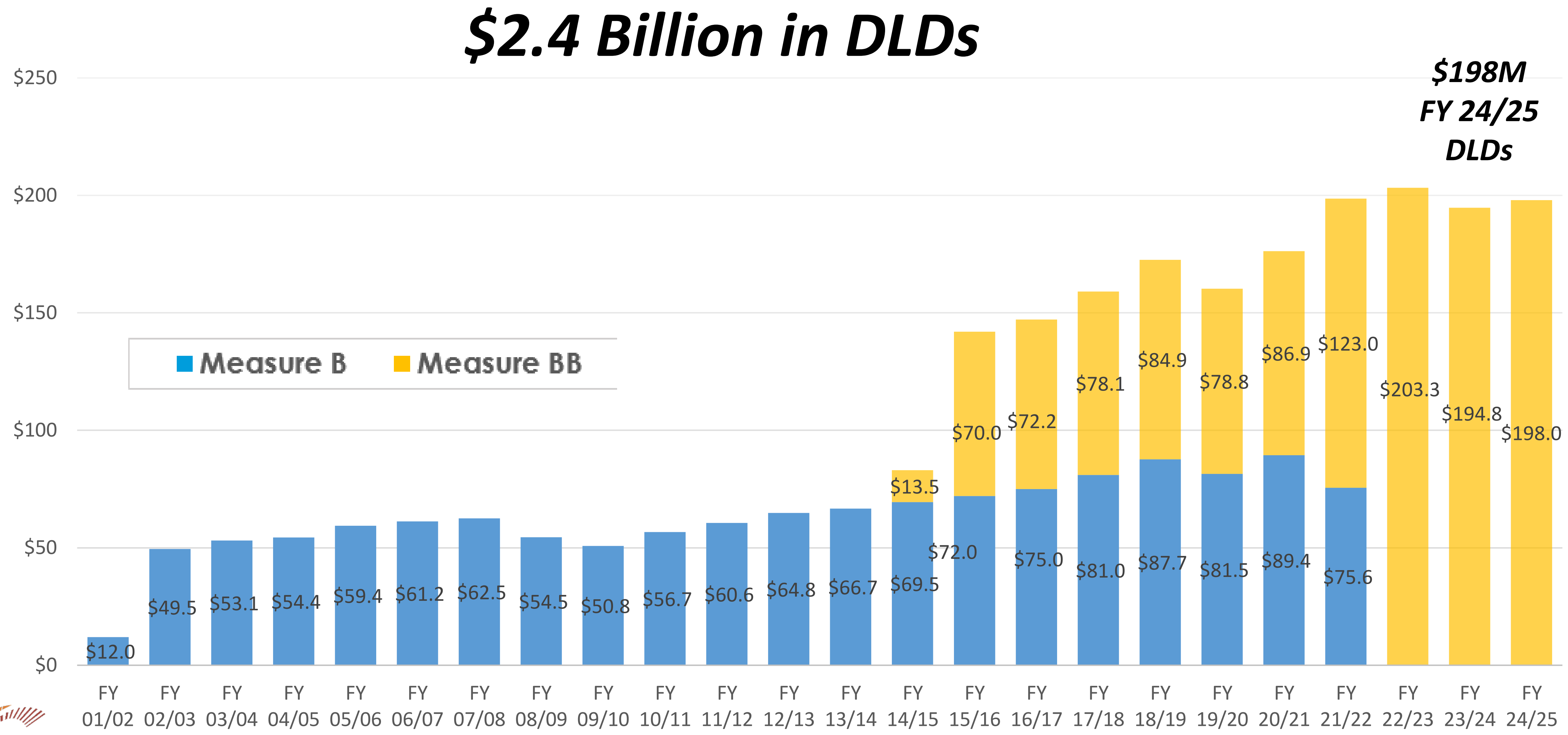
DLD Program Overview

$400M Generated Through Voter-Approved Measures

- **Over 50% of net revenues** generated from the Sales Tax and Vehicle Registration Fee (VRF) Programs are returned to source as "**Direct Local Distributions**" (DLDs)
- Twenty recipients (14 cities, 5 transit agencies and the County)
- DLD Programs
  - Bicycle/Pedestrian
  - Local Streets and Roads (local transportation)
  - Transit
  - Special Transportation for Seniors and People with Disabilities (Paratransit)



Measure B/BB/VRF DLD Historical Revenue



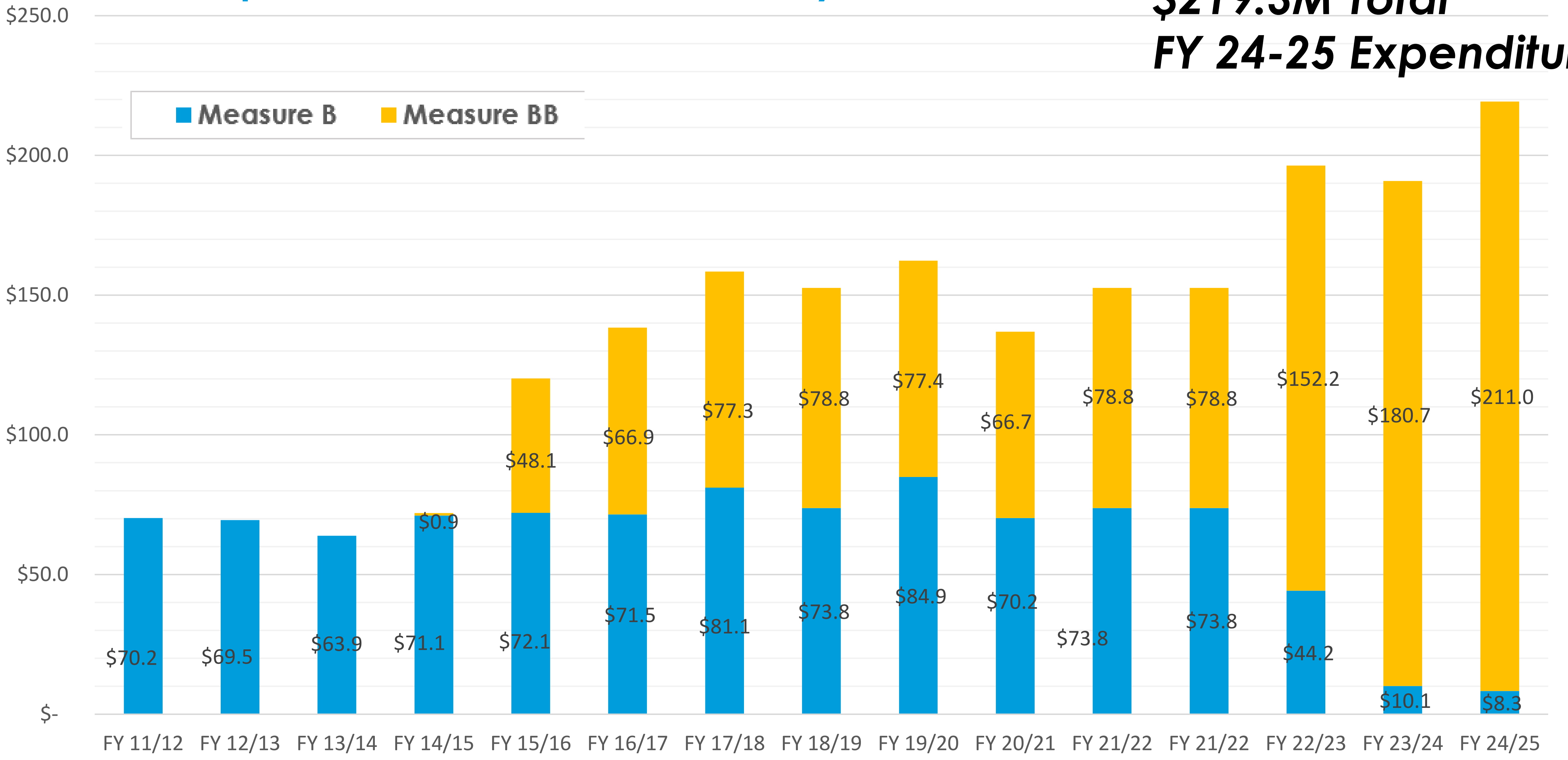
DLD Revenues

$198M Total DLD Revenues

Direct Local Distributions FY2024-25 *(dollars in millions)*	
DLD Programs	**Measure BB**
Local Streets and Roads *(Local Transportation for Measure B/BB)*	$ 74.0
Mass Transit	$ 79.7
Special Transportation for Senior and People with Disabilities *(Paratransit)*	$ 33.3
Bicycle and Pedestrian Safety	$ 11
TOTAL	**$ 198.0**

DLD Expenditure History

$219.3M Total
FY 24-25 Expenditures



$ in millions

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.

FY24/25 DLD Performance & Accomplishments

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

NOTES

[1]Quanity completed are as reported by the jurisdictions, and represent a rounded value.

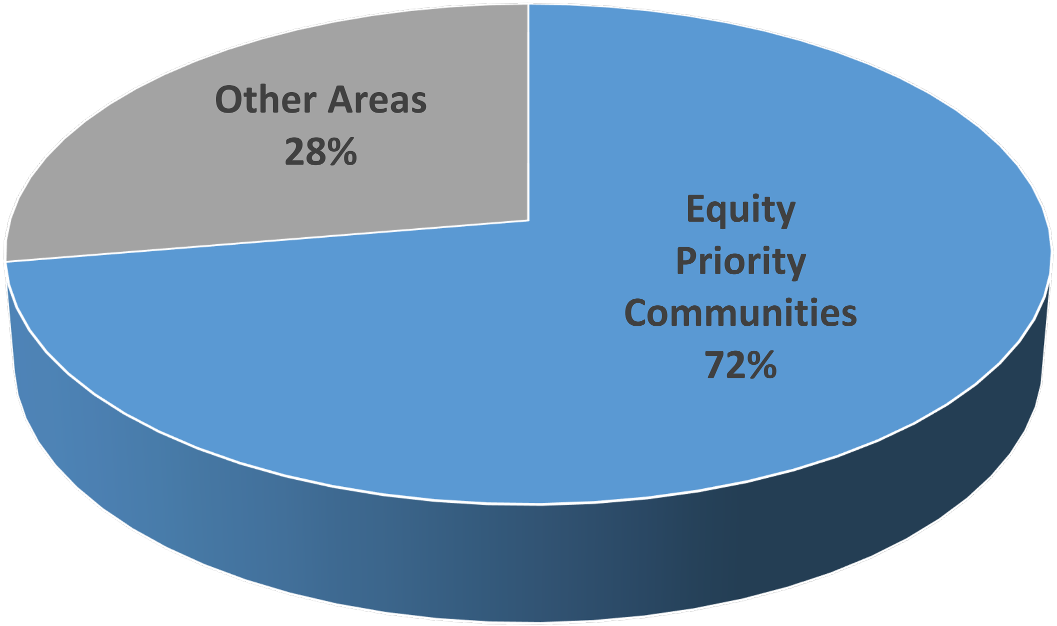
[2]Not all improvement types or activities are shown.

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

City of Hayward – Street Rehabilitation

Equity Priority Communities Investments

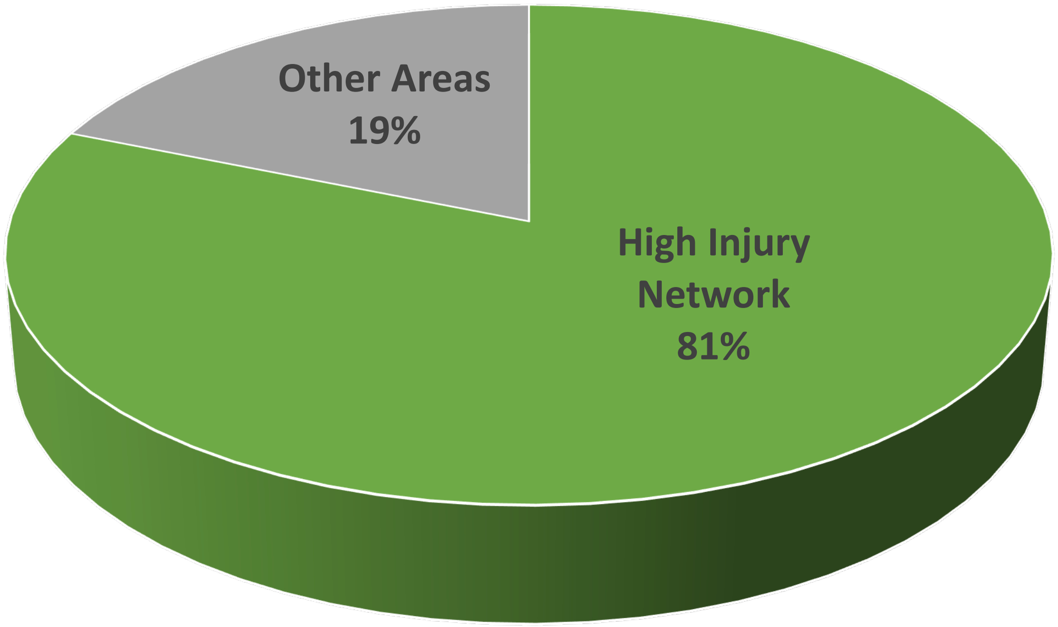
- **72%** of total DLD Program Expenditures ($153.4M of $212.0M) are benefiting and serving Equity Priority Communities
  (geolocated MTC/locally defined 1-mile radius)



High Injury Network Investments

- **81%** of total DLD Bike/Ped and LSR Expenditures ($86.0M of **$106.0M**) invested in improvements benefiting the High Injury Network

  (geolocated to 1/2-mile radius)

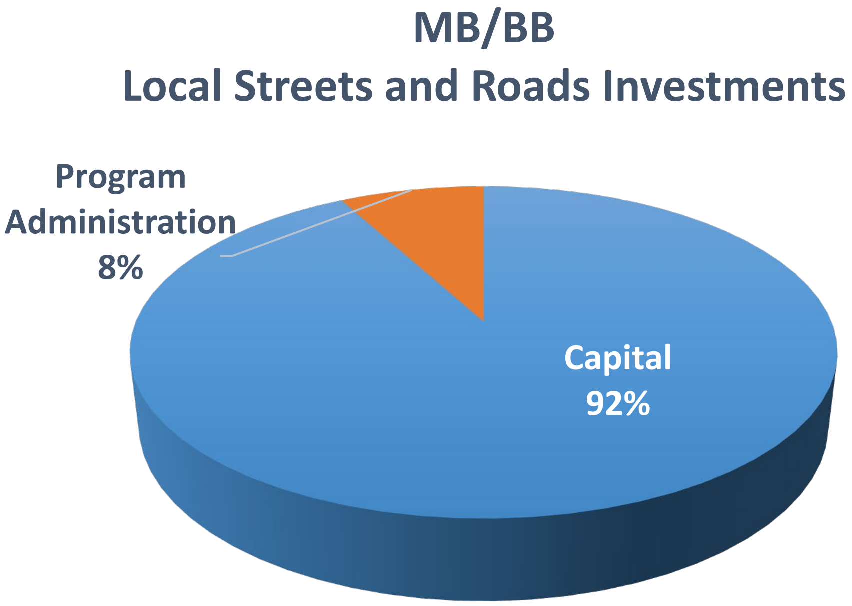


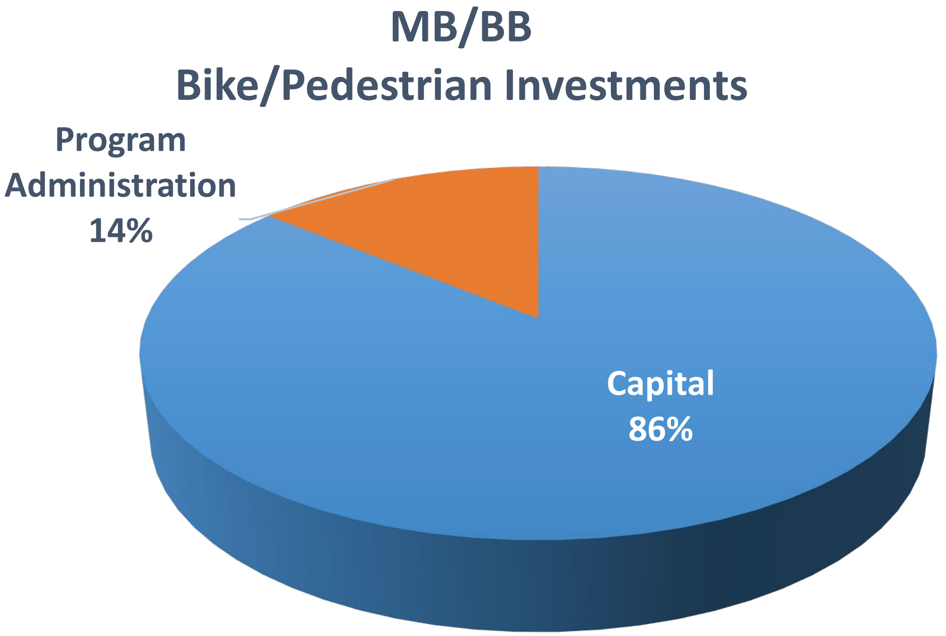
DLD Performance Measures

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

Capital Project and Program Administration Investment Metric

Capital verses Program Administration Metric: *Investment into capital projects and programs is greater than program administration*

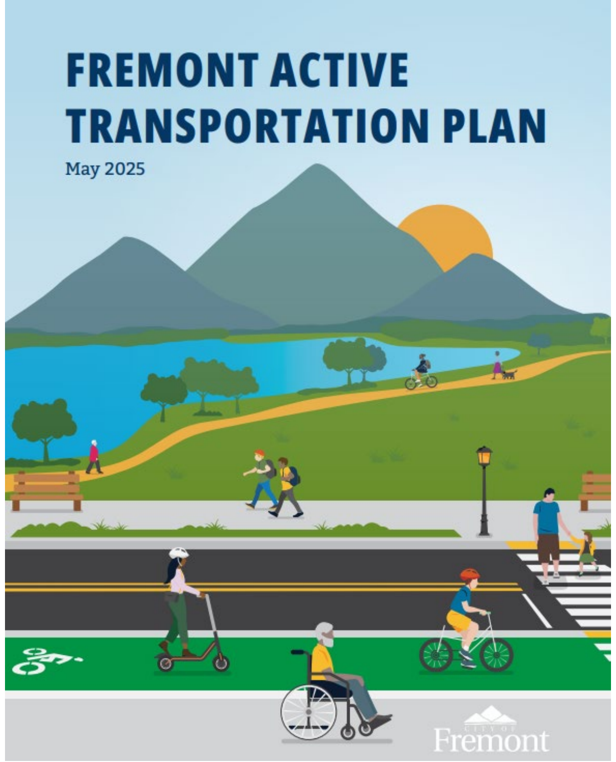




Bicycle/Pedestrian Program Performance Measures

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

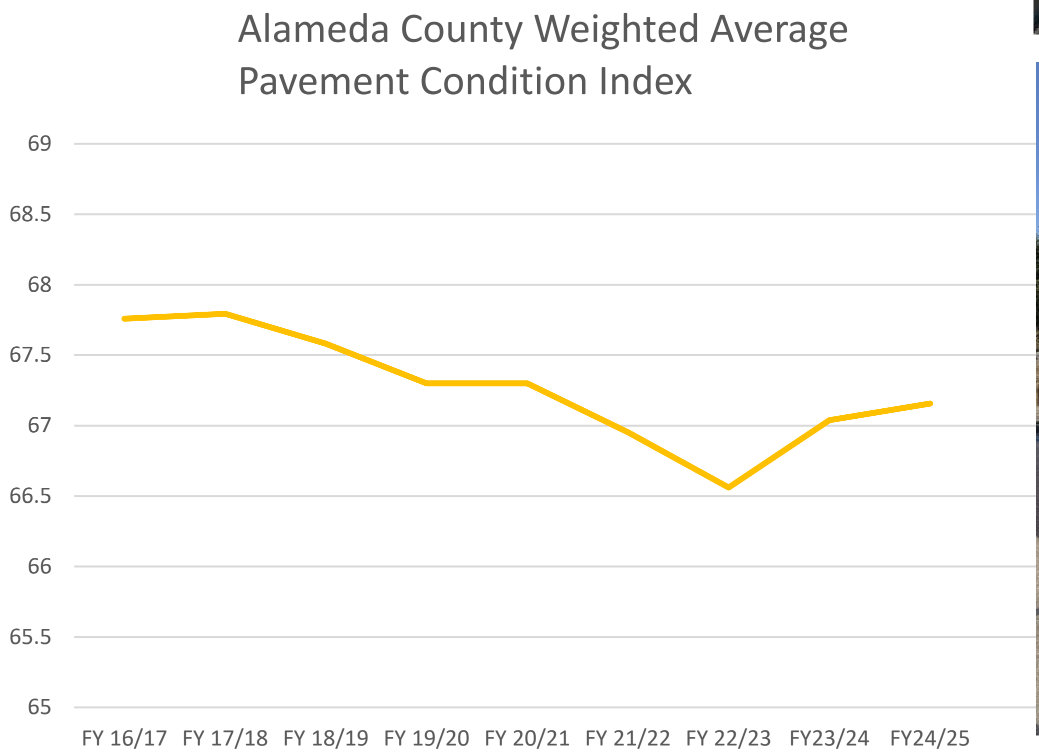
Bicycle and/or Pedestrian Master Plan Status (Adoption Year)				
Agency/ Jurisdiction:	**Bicycle Plan**	**Pedestrian Plan**	**Bicycle / Pedestrian**	**Anticipated Status**
Plan Update Underway				
ACPWA	N/A	N/A	2019	Approval in 2026
City of Albany	N/A	N/A	2019	Approval in 2026
City of Berkeley	N/A	N/A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

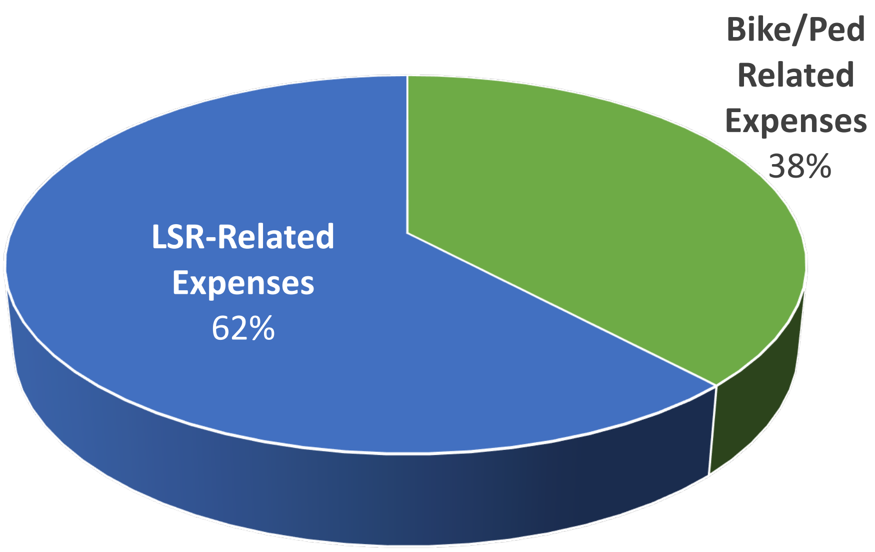


Source: MTC 2024 Pavement Condition of Bay Area Jurisdictions *https://mtc.ca.gov/operations/programs-projects/streets-roads-arterials/pavement-condition-index*
PCI scores are based on a three-year rolling average.

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.

Measure BB LSR Expenditures on Bike/Pedestrian Improvements



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

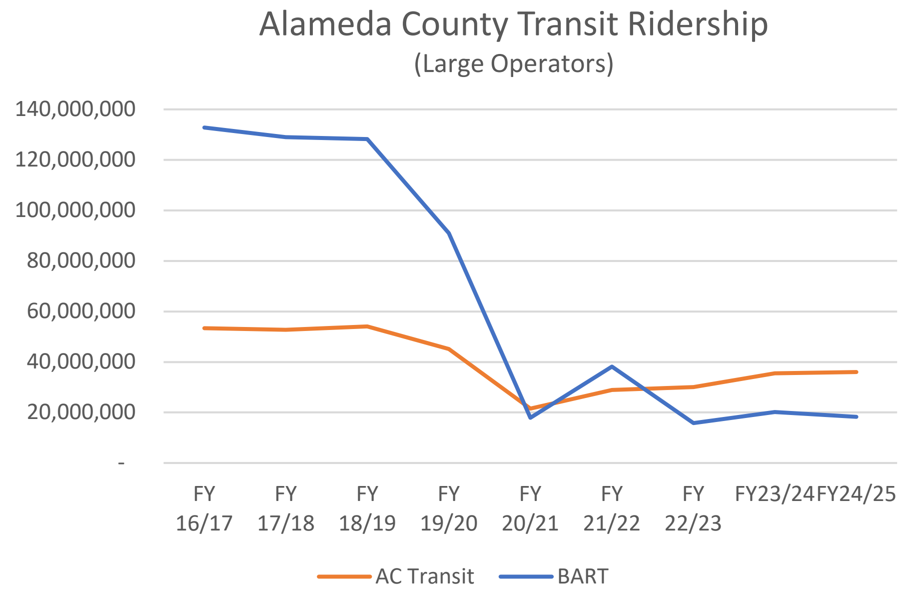
Jurisdiction:	On-Time Goal	FY 22/23	FY 23/24	FY 24/25	Under/ Over Goal for FY 24/25
AC Transit	72%	74%	75%	75%	3%
ACE	90%	87%	91%	90%	1%
BART	94%	85%	91%	88%	-6%
LAVTA	85%	88%	85%	82%	-3%
Union City Transit	90%	94%	91%	91%	1%
WETA	95%	97%	97%	96%	2%

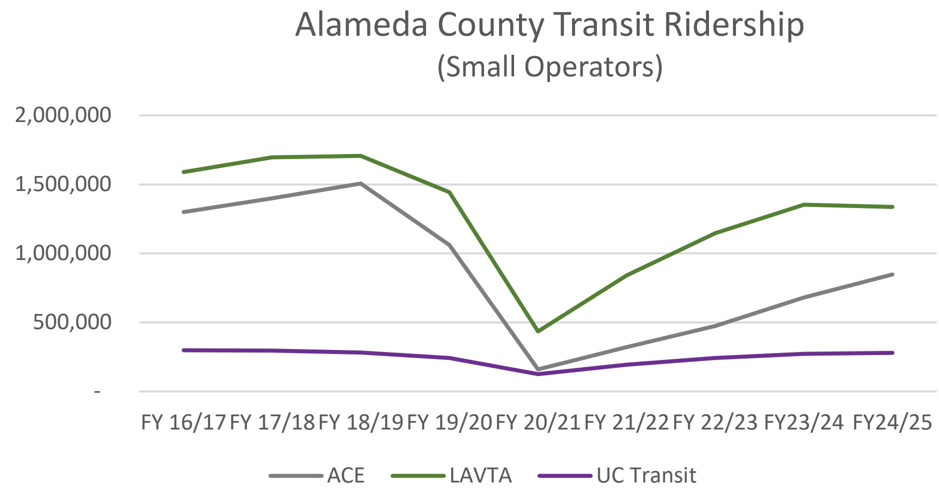
Notes:

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;

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





ALAMEDA County Transportation Commission

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

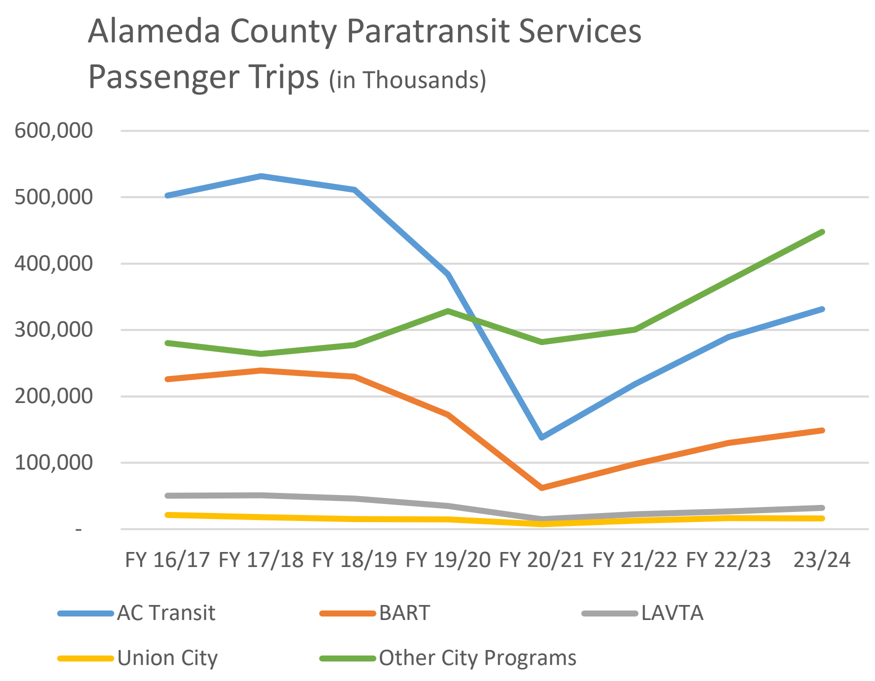
ADA Mandated Services

	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
Newark	3,027	$39.18	$39.18	1,099	$108.28	$108.28	817	$110.85	$110.85
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



ALAMEDA County Transportation Commission

DLD Balances

- Collective $184.4M 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 maximum allowable balance is 4x the annual revenue.

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

Jurisdiction:	Measure B	Measure BB	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	**$19,675,928**
City of Alameda	$0	$5,280,791	**$5,280,791**
City of Albany	$324,292	$4,205,534	**$4,529,826**
City of Berkeley	$2,187,902	$14,500,469	**$16,688,371**
City of Dublin	$1,015	$3,133,602	**$3,134,617**
City of Emeryville	$332,408	$737,286	**$1,069,694**
City of Fremont	$282,268	$11,855,771	**$12,138,039**
City of Hayward	$1,136,500	$19,395,500	**$20,532,000**
City of Livermore	$0	$11,219,183	**$11,219,183**
City of Newark	$1,084,854	$6,119,869	**$7,204,723**
City of Oakland	$0	$40,003,285	**$40,003,285**
City of Piedmont	$0	$2,699,209	**$2,699,209**
City of Pleasanton	$238,720	$4,912,341	**$5,151,061**
City of San Leandro	$0	$6,837,387	**$6,837,387**
City of Union City	$1,036,861	$623,652	**$1,660,513**
Total	**$6,624,820**	**$177,768,783**	**$184,393,604**

DLD Fund Balance and Utilization

- Fund Balance represents accounting balance as of June 30, 2025.
- Recipients report actively expending balances with encumbrances towards ongoing projects and programs.
- Fund balances are also strategically planned and committed as a leveraging source for competitive opportunities.

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

Jurisdiction:	Total Balance	Total Encumbrance	Total Remaining (Bal. - Encumbered)
AC Transit	$15,131,179	$15,131,179	**$0**
BART	$0	$0	**$0**
LAVTA	$0	$0	**$0**
WETA	$6,450,943	$6,450,943	**$0**
ACE	$4,986,855	$0	**$4,986,855**
Alameda County	$19,675,928	$4,040,065	**$15,635,863**
City of Alameda	$5,280,791	$3,921,221	**$1,359,570**
City of Albany	$4,529,826	$3,694,997	**$834,829**
City of Berkeley	$16,688,371	$4,603,441	**$12,084,930**
City of Dublin	$3,134,617	$3,134,617	**$0**
City of Emeryville	$1,069,694	$245,239	**$824,455**
City of Fremont	$12,138,039	$6,111,999	**$6,026,040**
City of Hayward	$20,532,000	$13,245,690	**$7,286,310**
City of Livermore	$11,219,183	$7,208,000	**$4,011,183**
City of Newark	$7,204,723	$603,173	**$6,601,550**
City of Oakland	$40,003,285	$25,260,515	**$14,742,770**
City of Piedmont	$2,699,209	$2,699,209	**$0**
City of Pleasanton	$5,151,061	$4,088,720	**$1,062,341**
City of San Leandro	$6,837,387	$1,822,812	**$5,014,575**
City of Union City	$1,660,513	$0	**$1,660,513**
	$184,393,604	**$102,261,820**	**$82,131,784**

Program Compliance Determination

Reporting Fiscal Year 2024/25

- **Nineteen out of Twenty Recipients <u>In-Compliance</u>**
  - Recipients complied with:
    - 2000 Measure B Transportation Expenditure Plan
    - 2014 Measure BB Transportation Expenditure Pla
    - Alameda CTC Policies and Program Compliance requirements
    - Met performance targets or provided corrective plans

- **Next Steps: Monitoring DLD Performance and Balances**
  - Pavement Condition Index (Albany, Berkeley, Oakland, San Leandro)
  - On-time Performance improvements for BART and LAVTA operations
  - Monitoring status of transit and paratransit program operational performance
  - Expeditious use of fund balances and adherence to Timely Use of Funds Policies

Program Compliance Reports Available: *https://www.alamedactc.org/funding/reporting-and-grant-forms/*.

ALAMEDA County Transportation Commission

Memorandum

8.4

1111 Broadway, Suite 800, Oakland, CA 94607 • 510.208.7400 • www.AlamedaCTC.org

DATE:	July 1, 2026
TO:	Independent Watchdog Committee
FROM:	John Nguyen, Director of Programming and Project Controls
SUBJECT:	Independent Watchdog Committee Fiscal Year 2026-27 Annual Calendar/Work Plan

Recommendation

It is recommended the Independent Watchdog Committee (IWC) approve the IWC's Fiscal Year 2026-27 Calendar/Work Plan.

Summary

The Independent Watchdog Committee (IWC) Fiscal Year 2026-27 Calendar/Work Plan is included in Attachment A.

Background

The Independent Watchdog Committee (IWC) is established pursuant to Measure B and Measure BB. The IWC is responsible for reviewing expenditures of projects and programs funded by Measure B and Measure BB transportation sales tax revenues, reviewing performance, and reporting directly to the public on how transportation tax funds are being spent. Through its oversight activities, the IWC helps ensure transparency, accountability, and public confidence in the delivery of voter-approved transportation investments.

The IWC Fiscal Year 2026–27 Calendar/Work Plan is provided in Attachment A. The work plan outlines the key activities the IWC will review and undertake throughout the fiscal year. Additional items may arise during the year, and IWC meeting agendas remain subject to change.

Fiscal Impact: There is no fiscal impact.

Attachment:

A. IWC Fiscal Year 2026-27 Calendar/Work Plan

Independent Watchdog Committee
Fiscal Year 2026-27 Calendar/Work Plan

Categories	Thursday, July 16, 2026	Thursday, November 12, 2026	Thursday, January 14, 2027	Thursday, March 11, 2027	Thursday, July 15, 2027
IWC Annual Report	• Public Hearing on IWC Annual Report (substantially final) • Finalize/Approve IWC Annual Report and Publication Costs	• IWC Annual Report Outreach Summary and Publication Cost Update		• Establish IWC Annual Report Subcommittee to create and finalize IWC Annual Report (Subcommittee meets through May) • IWC photo for Annual Report	• Public Hearing on IWC Annual Report (substantially final) • Finalize/Approve IWC Annual Report and Publication Costs
Measure B and Measure BB Projects and Programs	• IWC Projects and Programs Watchlist Next Steps • Issues Identification Process	• Overview/Update on Measure B and Measure BB Projects • Issues Identification Process	• Overview/Update on Measure B and Measure BB Programs • Issues Identification Process	• Projects and Programs Watchlist (members sign up for projects and programs) (staff to send letters to jurisdictions required to keep IWC informed in July) • Issues Identification Process	• IWC Projects and Programs Watchlist Next Steps • Issues Identification Process
Measure B and Measure BB Compliance and Audited Financial Reports	• Measure B and Measure BB Program Compliance Report Summary • Independent Auditor Work Plan for FY2025-26	• Presentation of FY2025-26 Draft Annual Comprehensive Financial Report by Independent Auditor	• Measure B and Measure BB FY2025-26 Compliance and Audit Reports available on Alameda CTC Website (raw data, not yet reviewed by staff)	• Measure B and Measure BB Program Compliance Reports Review Orientation/ Workshop • Measure B and Measure BB FY2025-26 Compliance Reports Forwarded to IWC for Review	• Measure B and Measure BB Program Compliance Report Summary • Independent Auditor Work Plan for FY2026-27
Organizational / Standing Reports	• Election of IWC Officers for FY2026-27 • Approve IWC FY2026-27 Annual Calendar/Work Plan • IWC FY2026-27 Budget • IWC Member Reports • Staff Responses to IWC Members Requests for Information	• IWC Member Reports • Staff Responses to IWC Members Requests for Information	• IWC Member Reports • Staff Responses to IWC Members Requests for Information	• IWC Member Reports • Staff Responses to IWC Members Requests for Information	• Election of IWC Officers for FY2027-28 • Approve IWC FY2027-28 Annual Calendar/Work Plan • IWC FY2027-28 Budget • IWC Member Reports • Staff Responses to IWC Members Requests for Information

* Workplan is subject to change.

Memorandum 8.5

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DATE:	July 9, 2026
TO:	Independent Watchdog Committee
FROM:	John Nguyen, Director of Programming and Project Controls
SUBJECT:	Independent Watchdog Committee Fiscal Year 2026-27 Annual Budget Update

Recommendation

This item will provide the Independent Watchdog Committee (IWC) with the IWC's Fiscal Year Budget.

Summary

The Independent Watchdog Committee (IWC) Fiscal Year 2026-27 Budget is summarized in Attachment A.

Background

The Independent Watchdog Committee (IWC) is established pursuant to Measure B and Measure BB. The IWC is responsible for reviewing expenditures of projects and programs funded by Measure B and Measure BB transportation sales tax revenues, reviewing performance, and reporting directly to the public on how transportation tax funds are being spent. Through its oversight activities, the IWC helps ensure transparency, accountability, and public confidence in the delivery of voter-approved transportation investments.

Each year the Commission approves an annual committee budget. The IWC Fiscal Year 2026–27 Budget included in Attachment A summaries the annual fiscal year budget for preparing the IWC's Annual Report to the Public and meeting per diems.

Fiscal Impact: The IWC's budget is included in the Alameda CTC's Fiscal Year 2026-27 budget.

Attachment:

A. IWC Fiscal Year 2026-27 Budget

Alameda County Transportation Commission
Independent Watchdog Committee Budget
Fiscal Year 2026-27

		Notes:
Annual Report	$ 50,000	Includes all advertising (including costs for public hearing notice), printing, design, mailing, and translation services costs.
Meeting Per Diems	12,900	17 members for 7 annual meetings ($11,900) + 2 members for 5 commission meetings ($1,000) @ $100 = $12,900.
Total IWC Budget	$ 62,900	

This IWC budget was approved by the Commission on May 28, 2026.

Memorandum 8.6

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DATE:	July 9, 2026
TO:	Independent Watchdog Committee
FROM:	John Nguyen, Director of Programming and Project Controls
SUBJECT:	Independent Watchdog Committee Projects and Programs Watchlist Update

Recommendation

This item will provide the Independent Watchdog Committee (IWC) with the IWC's Projects and Programs Watchlist. This is an informational item.

Summary

IWC members may subscribe to updates on Measure B and Measure BB funded projects and programs listed in on the Projects and Programs Watchlist (Attachment A) by notifying the Alameda CTC Clerk of the items they wish to follow.

Background

The Independent Watchdog Committee (IWC) monitors Measure B and Measure BB sales tax program funded projects. The IWC members track the progress and activity of capital projects, grants and direct local distribution funded projects and programs implemented by the cities, transit operators and the County through the watchlist process.

Project and program sponsors are required to notify IWC members of all public meetings for Measure B and Measure BB funded projects and programs of which the cities, county, and transit agencies are implementing. The purpose of notifications from project sponsors to IWC members is to provide IWC members the opportunity to hear project discussions regarding projects in which they have an interest, whether at a public works session, a regular city council meeting, or at any other forum where the project is presented to the community.

To facilitate IWC members' oversight of Measure B and Measure BB projects and programs, Alameda CTC, IWC members, and project sponsors perform the following processes:

1. Annually, staff updates and provides the Projects and Programs Watch List to the IWC so that members have an opportunity to sign up to "watch" or monitor projects and programs in which they have an interest. IWC members select the projects and programs they wish to monitor, and staff updates the list.
2. Alameda CTC prepares and sends a letter signed by the IWC chair to each city/agency sponsor, to request notification of all public meetings for Measure B and Measure BB funded projects and programs, and requests that the sponsor contact Alameda CTC staff and IWC members regarding these meetings. As attachments to this letter, project sponsors receive the IWC Projects and Programs Watch List and the latest IWC roster which contains contact information for each member.
3. Project sponsors notify the IWC members who watch their project(s) and program(s) at least 72 hours in advance of public meetings.
4. IWC members attend the public meetings for the projects and programs they have chosen to monitor.
5. If a project sponsor does not notify an IWC member of a public meeting for a Measure B and/or Measure BB funded project or program, the IWC member should notify Alameda CTC staff, and the Alameda CTC program manager will contact the project sponsor to ensure that the project sponsor sends notifications of the meetings going forward.

Attachment A contains the Projects and Programs Watchlist, which allows Independent Watchdog Committee (IWC) members to identify transportation projects and programs they want to monitor. IWC members can subscribe to receive notifications and updates about specific projects or programs by informing the Alameda CTC Clerk of their selections. The request should be sent to clerk@alamedactc.org.

Fiscal Impact: There is no fiscal impact.

Attachment:

A. IWC Projects and Programs Watchlist

Alameda CTC Measure B Capital Projects
For Fiscal Year 2026-2027

IWC Member: Measure B Capital Projects Monitoring

Member's Names	Appointed By	ACTIA No.1 - ACE Capital Improvements Alameda County; Construction	ACTIA No. 2 - BART Warm Springs Ext. Fremont; Closeout	ACTIA No. 3 - BART Oakland Airport Conn. Oakland; Complete	ACTIA No. 4 - Downtown Streetscape Project Oakland; Construction	ACTIA No. 5 - BART Fruitvale Transit Village Complete	ACTIA No. 6 - Union City Intermodal Station Union City; Complete	ACTIA No. 7 - Bus Rapid Transit, Tel. Corridor Oakland (7A; Construction); 7B&7C Complete*	ACTIA No. 8 - I-680 Express Lane 8A Southbound (Operations); 8B Northbound (Active in Measure BB TEP No. 35)	ACTIA No. 9 - Ironhorse Trail Dublin; Complete	ACTIA No. 10 - I-880/Broadway-Jackson I/C; Construction; Same as TEP 37 Oakland, Alameda; Construction	ACTIA No. 11 - I-880/Washington Avenue I/C San Leandro; Complete	ACTIA No. 12 - I-580 Castro Valley I/C Alameda County, Castro Valley; Complete	ACTIA No. 13 - Lewelling/E. Lewelling Widening Alameda County; Complete	ACTIA No. 14 - I-580 Auxiliary Lanes; Dublin, Livermore; Complete	ACTIA No. 15 - Rte. 92/Clawiter Whitesell I/C Hayward; Complete	ACTIA No. 16 - Oakland Local Streets Complete	ACTIA No. 17 - Hesperian/Lewelling Widening San Leandro, AC; Complete	ACTIA No. 18 - Westgate Parkway Extension Complete	ACTIA No. 19 - E.14th/Hesperian/150th San Leandro; Design/ROW	ACTIA No. 20 - Newark Local Streets Complete	ACTIA No. 21 - I-238 Widening Complete	ACTIA No. 22 - I-680/I-880 Cross Conn. Study Fremont; Complete	ACTIA No. 23 - Isabel/Route 84/I-580 I/C Livermore; Complete	ACTIA No. 24 - Route 84 Expressway North Segment (Complete); South Segment (Complete)	ACTIA No. 25.1 - Dumbarton Corridor (Central Avenue Overpass); Newark; Design	ACTIA No. 26 - I-580 Corridor/BART to Livermore Studies, Complete*	ACTIA 27A - Vasco Road; Complete	ACTIA No. 27B - I-80 Integrated Corridor Mobility; Complete	ACTIA No. 27C I-880 Corridor Improvements Oakland, San Leandro; Complete	ACTIA No. 27D - 2000 TEP Development; Planning; Complete	ACTIA 27E - Project Studies for Congested Segments and Locations on the CMP Network Planning; Complete
Adams, Brendan	League of Women Voters																															
Brown, Keith	Alameda Labor Council AFL-CIO																															
Buckley, Curtis	Bike East Bay										X									X												
Exner, Alfred	Alameda County Mayors' Conference, D-4																			X						X						
Farooq, Muhammad	Alameda County Board of Supervisors, D-2																															
Gertler, Peter	Alameda County Board of Supervisors, D-3										X															X						
Hastings, Herb	Paratransit Advisory and Planning Committee																															
Henn, Michael	Alameda County Board of Supervisors, D-5																															
Orrick, Phyllis	Sierra Club																															
Park, Damian	Alameda County Mayors' Conference, D-5	X																														
Patino, Angel	Alameda County Board of Supervisors, D-4																															
Rubin, Thomas	Alameda County Taxpayers Association	X																														
Vacancy	Alameda County Board of Supervisors, D-1																															
Vacancy	Alameda County Mayors' Conference, D-1																															
Vacancy	Alameda County Mayors' Conference, D-2																															
Vacancy	Alameda County Mayor's Conference, D-3																															
Vacancy	East Bay Economic Development Alliance																															

Notes
The Projects Marked with an "X" above are those I am interested in monitoring.
* Measure B funding Commitment met.
PE/ENV = Preliminary Engineering/Environmental

Signature

IWC Member: Measure BB Capital Projects Monitoring

Member's Names	Appointed By	TEP No.13 - Telegraph Ave/East 14th/International Blvd Project; Construction	TEP No.14 - Alameda to Fruitvale BART Rapid Bus; No Longer Available; Amended into a Program	TEP No.15 - Grand/MacArthur BRT; No Activity	TEP No.16 - College/Broadway Corridor Transit Priority; No activity.	TEP No.17 - Irvington BART Station; Design	TEP No.18 - Bay Fair Connector/BART METRO; Design	TEP No.20 - Valley Link Rail, Phase 1: No Activity	TEP No.22 - Union City Intermodal Station: No Activity	TEP No.24- Oakland Broadway Corridor Transit: Various Phases	TEP No.29 - I-80 Gilman Street Interchange Improvements; Closeout	TEP No.30 - I-80 Ashby Interchange Improvements; Design	TEP No.31 - SR-84/I-680 I/C and SR-84 Widening; Construction; Closeout	TEP No.32 - SR-84 Expressway Widening (Pigeon Pass to Jack London); Closeout	TEP No.33 - I-580/I-680 Interchange and near-term safety Improvements	TEP No.35 - I-680 HOT/HOV Lane from SR-237 to Alcosta; Closeout	TEP No.37 - I-880 Broadway/Jackson Mm Transportation and Circulation Improvements; Construction; Same as ACTIA 10	TEP No.38 - I-880 Whipple Road/Industrial Parkway Southwest Interchange Improvements: Design	TEP No.39 - I-880 Industrial Parkway Interchange Improvements; Design
Adams, Brendan	League of Women Voters																		
Brown, Keith	Alameda Labor Council AFL-CIO		X	X															
Buckley, Curtis	Bike East Bay											X							
Exner, Alfred	Alameda County Mayors' Conference, D-4	X	X		X	X	X	X	X	X			X	X	X	X	X	X	X
Farooq, Muhammad	Alameda County Board of Supervisors, D-2																		
Gertler, Peter	Alameda County Board of Supervisors, D-3					X	X	X											
Hastings, Herb	Paratransit Advisory and Planning Committee							X											
Henn, Michael	Alameda County Board of Supervisors, D-1							X			X	X							
Orrick, Phyllis	Sierra Club								X						X				
Park, Damian	Alameda County Mayors' Conference, D-5							X			X								
Patino, Angel	Alameda County Board of Supervisors, D-4																		
Rubin, Thomas	Alameda County Taxpayers Association		X	X				X		X					X				
Vacancy	Alameda County Board of Supervisors, D-1																		
Vacancy	Alameda County Mayors' Conference, D-1																		
Vacancy	Alameda County Mayors' Conference, D-2																		
Vacancy	Alameda County Mayors' Conference, D-3																		
Vacancy	East Bay Economic Development Alliance																		

The projects marked with an "X" above are those I am interested in monitoring.

____
Signature

Alameda CTC Measure B/BB Direct Local Distributions and Grants
For Fiscal Year 2026-2027

IWC Member:
Measure B / Measure BB
Direct Local Distributions

Member's Name	Appointed By	Alameda (BP,LSR, P)	Albany (BP, LSR, P)	Berkeley (BP, LSR, P)	Dublin (BP, LSR)	Emeryville (BP, LSR, P)	Fremont (BP, LSR, P)	Hayward (BP, LSR, P)	Livermore (BP, LSR)	Newark (BP, LSR, P)	Oakland (BP, LSR, P)	Piedmont (BP, LSR)	Pleasanton (BP, LSR, P)	San Leandro (BP, LSR, P)	Union City (BP, LSR, P)	Alameda County (BP, LSR)	AC Transit (P, T)	Altamont Corridor Express (T)	BART (P, T)	LAVTA (T, P)	Union City Transit Operations (T)	WETA - Ferry Services (T)
Adams, Brendan	League of Women Voters																					
Brown, Keith	Alameda Labor Council AFL-CIO										X											
Buckley, Curtis	Bike East Bay			X																		
Exner, Alfred	Alameda County Mayors' Conference, D-4		X	X	X		X	X		X	X		X	X	X	X	X	X	X	X	X	X
Farooq, Muhammad	Alameda County Board of Supervisors, D-2																					
Gertler, Peter	Alameda County Board of Supervisors, D-3										X								X			
Hastings, Herb	Paratransit Advisory and Planning Committee																					
Henn, Michael	Alameda County Board of Supervisors, D-5																					
Orrick, Phyllis	Sierra Club		X	X		X					X											
Park, Damian	Alameda County Mayors' Conference, D-5			X		X											X		X			X
Patino, Angel	Alameda County Board of Supervisors, D-4																					
Rubin, Thomas	Alameda County Taxpayers Association										X						X	X	X			X
Vacancy	Alameda County Board of Supervisors, D-1																					
Vacancy	Alameda County Mayors' Conference, D-1																					
Vacancy	Alameda County Mayors' Conference, D-2																					
Vacancy	Alameda County Mayors' Conference, D-3																					
Vacancy	East Bay Economic Development Alliance																					

Notes
An "X" above indicates interest in monitoring the entire agency's program funds. If only interested in a specific program by an agency, distinguish this by writing a BP, LSR, T, P for the program(s) of interest.

BP = Bicycle and Pedestrian Program
LSR - Local Streets and Roads (Local Transportation) Program
T = Transit Program
P = Paratransit Program

Signature