



Joint Legislative Audit Committee

Office of the Auditor General



MANAGEMENT OF TRANSPORTATION DEVELOPMENT ACT FUNDS UNDER ARTICLE 8 PROVISIONS

Transportation Development Act (TDA) funds were made available in July 1972, by allowing counties to impose a one-quarter percent retail sales tax. Part of these funds are available for construction and maintenance of streets and roads. Approximately \$165.3 million had been allocated for street and road purposes through June 30, 1978.

As of June 30, 1977, at least \$22.3 million in sales tax revenue which was set aside primarily for construction and maintenance of streets and roads was unspent. Further, \$482,000 of interest earned on these funds had not been properly credited to the TDA funds.

The Legislature may wish to establish regulations to control the allocation of TDA Article 8 funds and the interest earned on them.

REPORT TO THE
CALIFORNIA LEGISLATURE

OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

803

MANAGEMENT OF
TRANSPORTATION DEVELOPMENT ACT FUNDS
UNDER ARTICLE 8 PROVISIONS

SEPTEMBER 1978



Joint Legislative Audit Committee

OFFICE OF THE AUDITOR GENERAL

California Legislature



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September 19, 1978

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's report on Management of Transportation Development Act funds used primarily for construction and maintenance of streets and roads under Article 8 of the Act. This is the fourth in a series of reports concerning the Transportation Development Act (TDA).

The report points out that as of June 30, 1977, at least \$22.3 million in sales tax revenue which was set aside primarily for construction and maintenance of streets and roads was unspent. This accumulation occurred because transportation planning agencies (1) allowed claimants to receive funds in advance of actual need and (2) allocated TDA funds to claimants for projects to be identified in the future. Further, \$482,000 of interest earned on these funds had not been properly credited to the TDA funds.

The Auditor General has made recommendations that, if followed, would facilitate improvements in the management of TDA funds.

Respectfully submitted,

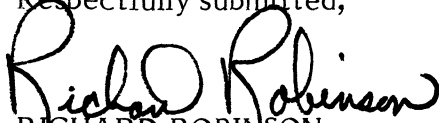

RICHARD ROBINSON
Chairman

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SUMMARY

The Transportation Development Act (TDA) went into effect on July 1, 1972. The TDA was conceived to provide a new source of financial support for public transportation by allowing the counties to impose a one-quarter percent retail sales tax. The revenues generated from this tax are deposited in a special transportation fund in each county.

Most TDA funds are directed to supporting public transit. However, where the funds are not required to be used to support public transit Public Utilities Code Sections 99400 through 99407 (TDA Article 8 - - Other Claims for Funds) provide that claims for TDA funds may be filed with the designated transportation planning agencies (TPA) by cities and counties for (1) street and road projects, (2) bicycle and pedestrian facilities, (3) Amtrak passenger service, (4) contract transit service until July 1, 1980 and (5) construction of multi-modal terminals.

Review of the TDA funds available under Article 8 and the impact of specific provisions of the TDA relating to Article 8 showed that:

- As of June 30, 1977, statewide, claimants held at least \$22.3 million of unspent TDA funds

- As of June 30, 1977, \$482,000 of interest earned on TDA funds held by claimants had not been properly credited to those TDA funds
- Since TDA funds were first made available in July 1972, approximately \$165.3 million had been allocated or expended under Article 8 provisions through June 30, 1978
- Use of Article 8 provisions for other than streets and roads is limited as a result of constraints placed on the expenditure of funds
- No uniform guidelines exist to determine compliance of expenditures for street and road projects
- Currently TPAs are experiencing some difficulty in determining the issue of unmet transit needs as a result of limited criteria for defining the issue.

On pages 16, 22, and 27 we make recommendations that the Legislature may wish to consider to improve the use of the funds made available under Article 8.

INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee, the Office of the Auditor General conducted a study to determine (1) the amount of funds expended under Transportation Development Act (TDA) Article 8 provisions and (2) whether fund claimants and transportation planning agencies (TPA) are complying with the TDA and California Administrative Code in expending these funds. This review was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code. The data included in this study was not audited by the Auditor General and no attestation as to the accuracy of the data presented is intended.

Transportation Development Act

The Transportation Development Act went into effect on July 1, 1972. The Act was conceived to provide a new source of financial support for public transportation by allowing the counties to impose a one-quarter percent retail sales tax. The revenues generated from this tax are deposited in a special transportation fund in each county.

Within each county, the local transportation fund is apportioned among the cities, unincorporated areas and transit districts on the basis of population. The local TPA (designated by the Secretary of the Business and

Transportation Agency) is responsible for allocating the apportioned funds to claimants. The allocated funds may be used for program administration, planning, bikeways, pedestrian facilities, Amtrak services, street and road construction and public transportation.

Figure 1 on page 5 displays the purposes for which TDA funds have been allocated for fiscal years 1973-74 through 1976-77.

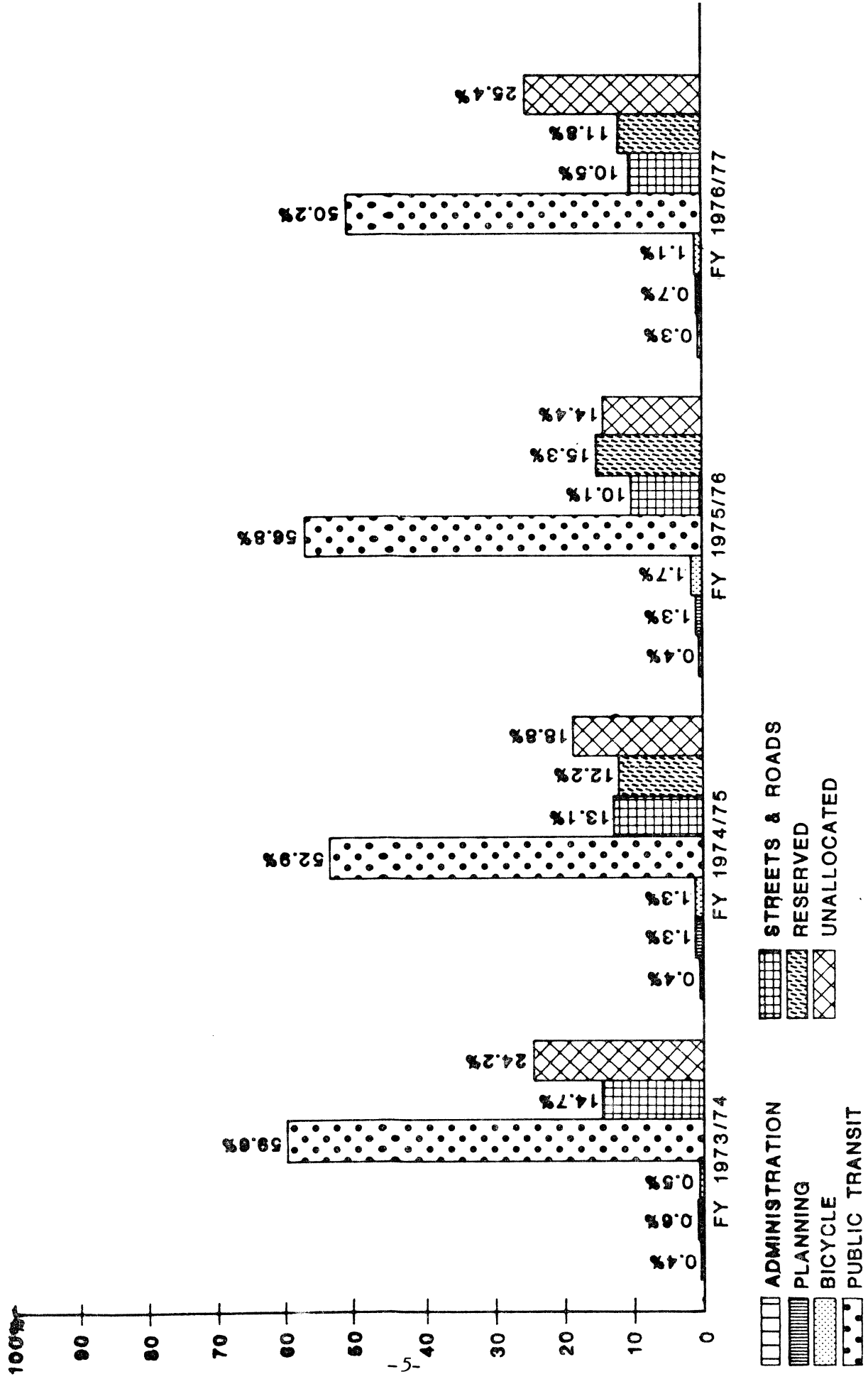
TDA Article 8 Provisions

Most TDA funds are used to support public transit. Statutory restrictions on fund utilization based on population and the determination of regional public transit needs dictate how TDA funds are used.

Public Utilities Code Sections 99400 through 99407 (TDA Article 8 -- Other Claims for Funds) provide that claims for TDA funds may be filed with the TPA by cities and counties for the following purposes:

- Local streets and roads, including bicycle and pedestrian facilities
- Payments to Amtrak for passenger rail service
- Payments to specific entities contracting with a county or city for public transportation for any group requiring special transportation, until July 1, 1980, as determined by the TPA

FIGURE I
ALLOCATION OF TDA FUNDS*
FISCAL YEARS 1973/74 - 1976/77



*Source: California Department of Transportation

- Payments for the construction of multi-modal transportation terminals in specific cases.

Claims for streets and roads may include those purposes necessary and convenient to the development and construction of a city's or county's streets and highways network, such as planning and contributions to the transportation planning process, acquisition of real property and construction of facilities and buildings. However, before approving any claims for streets and roads, the TPA must first determine that there are no unmet transit needs which can reasonably be met by expansion of existing transportation services or establishment of new transportation services. Title 21 of the California Administrative Code Section 6658 requires, that prior to its finding that no unmet transit needs exist, the TPA must: (1) hold a public hearing after sufficient public notice and (2) make specific reference to efforts to identify public transportation needs of the transit dependent, especially the elderly, handicapped and poor, and the public transportation needs of environmentally sensitive areas.

Scope of Review

There are 58 counties and 417 incorporated cities in California. Currently 51 counties and 224 cities are eligible to claim TDA funds under Article 8 provisions. To obtain data for this report we sent questionnaires to the 43 regional TPAs located throughout the State, which are responsible for allocating TDA funds. We also conducted field reviews with the following regional TPAs:

- Sacramento Regional Area Planning Commission
- Metropolitan Transportation Commission
- Placer County Transportation Commission
- Southern California Association of Governments
- Nevada County Transportation Commission.

In addition to the agencies listed above, we gathered data from the State Controller's Office, Division of Local Government Fiscal Affairs; California Department of Transportation; Comprehensive Planning Organization (San Diego); California Tahoe Regional Planning Agency; and El Dorado County Transportation Commission.

We concentrated on:

- Identifying the sums of money expended by purpose, provision, amount and county for the fiscal years 1972-73 through 1977-78
- Identifying the sums of money held by claimants as unallocated funds or reserves at the end of fiscal year 1976-77 and the reasons for these accumulations
- Compliance auditing of Article 8 claimants to determine whether TDA funds are being used in compliance with Article 8 provisions

- Determining how TPAs are complying with the Administrative Code requirements relating to unmet transit needs and the impact of meeting this requirement
- Identifying potential improvements to Article 8 provisions and its management by TPAs.

STUDY RESULTS

STATEWIDE ACCUMULATION OF
TDA ARTICLE 8 FUNDS

As of June 30, 1977, there was at least \$22.3 million in unspent or reserved TDA Article 8 money. This is in addition to the \$147.2 million in accumulated TDA money which we previously identified.* Table I (page 10) summarizes, by county, the amounts accumulated. These accumulations are the result of (1) TPAs allowing claimants to receive funds in advance of actual need and (2) the use of blanket allocation instructions** to allocate TDA funds to claimants.

To determine the accumulation of TDA Article 8 monies as of June 30, 1977, we reviewed fiscal and compliance audits prepared by the State Controller's Office, Division of Local Government Fiscal Affairs and obtained data through field visits to TPAs. We reviewed data on approximately 74 percent of all claimants eligible to receive funds under TDA provisions.

The current provisions in the TDA and the California Administrative Code provide that claims may be filed with the designated TPA by cities and counties for the purposes stated in Article 8 commencing

* Availability of Transportation Development Act Funds, Report 721, December 1977.

** A blanket allocation instruction is a document that authorizes the allocation of TDA Article 8 money to a claimant for use on any project conforming to Article 8 provisions. These projects, however, need not be specifically identified by the claimant at the time the funds are allocated.

with Public Utilities Code (PUC) Section 99400 through PUC Section 99407. The existing provisions in the TDA regarding the allocation of funds to an Article 8 claimant do not prohibit or restrict the claimant from receiving the funds in advance of actual need and, in general, the claimant is only required to account for the expenditure of funds at the end of each fiscal year.

TABLE I
UNSPENT OR RESERVED
TDA ARTICLE 8 MONEY BY COUNTY*
AS OF JUNE 30, 1977

<u>County</u>	<u>Amount</u>
Butte	\$ 1,671,137
Calaveras	47,265
Glenn	13,671
Humboldt	84,832
Imperial	1,102,497
Kings	229,077
Lake	65,940
Los Angeles	2,537
Madera	314,779
Placer	55,358
Riverside	3,264,505
Sacramento	273,994
San Benito	766
San Bernardino	6,022,160
San Joaquin	1,486,841
San Luis Obispo	1,380,454
Santa Barbara	1,034,561
Shasta	649,557
Stanislaus	2,211,382
Sutter	222,556
Ventura	1,452,477
Yolo	568,598
Yuba	120,140
	<hr/>
Total	\$22,275,084
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* Data obtained from fiscal and compliance audits of nontransit TDA fund claimants for fiscal year 1976-77 performed by the State Controller's Office, Division of Local Government Fiscal Affairs.

The following examples illustrate two of the major causes for the \$22.3 million in unspent or reserved TDA Article 8 money: (1) the TPAs practice of allowing claimants to receive funds in advance of actual need and (2) the use of blanket allocation instructions* to allocate TDA funds to claimants.

- In the region where the Southern California Association of Governments (SCAG) is the designated TPA, the State Controller's Office identified an accumulation of \$11,844,000 in TDA Article 8 money for the fiscal year ended June 30, 1977.

We reviewed the audits and allocation instructions of the claimants within that region and discussed the accumulations with SCAG officials to determine the causes of the accumulation.

The majority of the accumulated funds resulted from the manner in which SCAG has allocated TDA funds to the Article 8 claimants. SCAG has allowed Article 8 claimants to file for the TDA funds available to them without requiring them to specifically identify (1) the projects to be undertaken, (2) the anticipated commencement dates or (3) the completion dates. As a result, claimants apparently have received funds in advance of actual anticipated need.

- The City of Davis accumulated approximately \$303,000 in unspent Article 8 money as of June 30, 1977. This resulted because the Sacramento Regional Area Planning Commission (SRAPC), the designated TPA, has allowed the city to file a blanket allocation request which allows the city to file for TDA money for projects which need not be identified by the city until some future date.

Approximately \$201,000 of the \$303,000 accumulated at June 30, 1977 was uncommitted TDA allocations held by the City of Davis. Some of these accumulations have been held by the City of Davis since fiscal year 1972-73.

* Availability of Transportation Development Act Funds, Report 721, December 1977.

Section 6649 of Title 21 of the California Administrative Code was amended in February 1978 applicable to claims for funds commencing in fiscal year 1978-79 to provide some limitation on the payment of money to claimants. The amended section states in part:

Any amount paid to a claimant in excess of the moneys from the fund that the claimant actually expended or was eligible to expend in accordance with allocation instructions shall be deducted from the amount the claimant is eligible to expend in the following fiscal year.

The amended section restricts the claimant from receiving monies in excess of the amount the claimant is eligible to expend in the fiscal year for which the allocation is made; however, it is not clear that it also restricts claimants from receiving funds in advance of actual need.

According to TPA officials interviewed, the guidelines regarding the allocation for TDA Article 8 expenditures and the reporting requirements, especially in the early years of the program, were unclear. The Article 8 provisions are not as definitive, for example, as those for TDA Article 4 transit expenditures, which restrict a claimant's ability to claim and hold TDA funds in advance of actual need for a specifically identified project.

Improper Accrual and
Allocation of Interest Earned
On TDA Article 8 Funds

As of June 30, 1977, at least \$482,000 in interest was not properly credited to the accumulated TDA funds that generated these interest earnings.

Public Utilities Code Section 99301 of the TDA states:

Interest earned on funds allocated pursuant to this chapter shall be expended only for those purposes for which the funds were allocated.

However, our review of the fiscal and compliance audits performed by the State Controller's Office revealed several instances of noncompliance with PUC Section 99301. Table II on page 14 displays the claimants which the Controller's Office has identified as not complying with PUC Section 99301 and the interest earnings that have not been properly credited to the accumulated TDA funds that generated these interest earnings.

State Controller's Office officials stated a major cause of the improper interest accruals or allocations is the claimant's practice of commingling TDA Article 8 monies with other funds. According to the State Controller's Office TDA Article 8 monies in many cases are commingled with other funds. For example, claimants have deposited TDA Article 8 monies in the Gasoline Tax Revenue Account or General Fund. The interest earned on the commingled funds is credited in total to the claimant's account or fund instead of being allocated between the claimant's account or fund and the appropriate TDA fund.

TABLE II
CLAIMANTS IDENTIFIED BY STATE CONTROLLER'S OFFICE
AUDITS AS NOT PROPERLY CREDITING INTEREST
AS OF JUNE 30, 1977

<u>Claimant</u>	<u>Interest Amount Noted In Audit</u>
<u>City of:</u>	
Biggs	1,060
Gridley	983
Oroville	30,129
Angels Camp	464
Calexico	7,559
Calipatria	2,635
Lakeport	4,784
Madera	12,067
Rocklin	3,466
Blythe	5,239
Corona	38,015
Lake Elsinore	662
Norco	4,756
Perris	388
Rancho Mirage	228
Needles	940
Ontario	5,839
Redlands	11,960
Rialto	12,236
Lodi	10,248
Ripon	389
Tracy	3,745
Grover	6,074
Pismo Beach	224
San Luis Obispo	7,388
Santa Barbara	10,709
Turlock	5,316
Fillmore	2,297
Ojai	205
Port Hueneme	11,678
San Buenaventura	2,502
Santa Paula	4,408
Simi Valley	993
Thousand Oaks	29,393
Marysville	2,114
Wheatland	870
<u>County of:</u>	
San Bernardino	<u>240,321</u>
Total	<u>\$482,284</u>

Consequently, interest earned on TDA funds may be expended for projects or purposes not within the provisions of the TDA or the California Administrative Code sections relating to TDA Article 8. Additionally, a claimant may circumvent PUC Section 99405 which provides that, with some exception, a claimant must match the expenditure of TDA funds on a 50/50 basis. The interest may be used as part of this match or the match requirement may be avoided by not identifying it as TDA funds.

CONCLUSION

As of June 30, 1977, TDA Article 8 claimants have accumulated at least \$22.3 million in unspent TDA funds. An additional \$482,000 in interest was not properly credited to the accumulated TDA funds that generated these interest earnings.

The primary causes of these accumulations of TDA Article 8 monies by claimants are (1) the practice of allowing claimants to receive funds in advance of actual need and (2) the use of blanket allocation instructions that allow claimants to receive funds for projects that need not be identified until some future date.

The primary cause of the improper crediting of interest earnings is the practice of commingling TDA Article 8 monies with the claimant's other accounts and funds. This commingling of funds also results in improper accounting for TDA Article 8 expenditures and improper crediting of interest earned on the accumulated funds.

RECOMMENDATION

We recommend that the Legislature amend the TDA to require that:

- A TPA shall make no further allocations of TDA monies to any claimant not properly handling interest earned on TDA funds until compliance with statutes and appropriate rules and regulations occurs
- TDA Article 8 monies and related interest earned thereon, shall not be commingled with the claimant's other accounts or funds.

Also, we recommend that the transportation planning agencies amend their rules and regulations to ensure that:

- TDA Article 8 funds shall not be allocated to claimants in advance of actual need
- TDA Article 8 funds will be allocated based upon identified projects that have specific expected commencement and completion dates.

BENEFIT

The suggested recommendations should improve control over TDA funds and help ensure that these funds are spent on a current basis and only for approved purposes. These recommendations should also improve compliance with applicable TDA provisions and California Administrative Code rules and regulations.

LIMITED USE OF ARTICLE 8 PROVISIONS
FOR OTHER THAN STREETS AND ROADS

Since TDA funds were first made available commencing July 1, 1972, approximately \$164.7 million has been allocated or expended under Article 8 provisions through June 30, 1978. Table III (page 19) summarizes these expenditures by county for the period July 1972 through June 1978. Appendices A through F of this report provide a detailed breakdown of TDA Article 8 expenditures by county and fiscal year for the periods 1972-73 to 1977-78.

Although Article 8 provides for several uses of the funds made available by the TDA, only limited use of these funds for other than streets and roads has occurred to date. As illustrated in Table III, 95.8 percent of the funds made available under Article 8 provisions between July 1972 and June 1978 were spent for street and road projects.

The Public Utilities Code commencing with Section 99400 (TDA Article 8) states claims for TDA funds may be filed with the TPA by cities and counties for the following purposes:

- Local streets and roads, including bicycle and pedestrian facilities
- Payments to Amtrak for passenger rail service

TABLE III
SUMMARY OF TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/} FOR
FISCAL YEARS 1972-73 THROUGH 1977-78^{2/}

COUNTY NAME	STREETS AND ROADS	BICYCLE & PEDESTRIAN ^{3/}	AMTRAK	PUBLIC TRANSIT	MULTI- MODAL TRANSPORT	PLANNING	BICYCLE & PEDESTRIAN ^{3/}	TOTAL
Alameda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alpine	0	0	0	0	0	0	0	0
Amador	521,743	0	0	84,797	0	5,000	0	611,540
Butte	4,570,701	0	0	0	0	0	0	4,570,701
Calaveras	364,462	0	0	0	0	0	0	364,462
Colusa	492,517	0	0	0	0	1,958	0	494,475
Contra Costa	0	0	0	0	0	0	0	0
Del Norte	235,300	21,000	0	30,000	0	0	0	286,300
El Dorado	1,560,030	0	0	0	0	0	0	1,560,030
Fresno	8,786,354	0	0	0	0	0	0	8,786,354
Glenn	742,434	0	0	0	0	0	0	742,434
Humboldt	3,951,747	269,855	0	0	0	39,985	0	4,261,587
Imperial	4,180,552	0	0	9,000	0	26,728	0	4,216,280
Inyo	993,635	0	0	0	0	15,315	0	1,008,950
Kern	7,311,154	0	0	0	0	0	0	7,311,154
Kings	2,806,048	0	0	0	0	14,622	0	2,820,671
Lake	104,464	0	0	0	0	0	0	104,464
Lassen	585,586	23,238	0	0	0	0	0	608,824
Los Angeles	6,683,822	31,272	0	0	0	322	0	6,715,416
Madera	1,272,103	0	0	0	0	0	0	1,272,103
Marin	0	0	0	0	0	0	0	0
Mariposa	355,128	0	0	0	0	0	0	355,128
Mendocino	1,483,436	18,503	0	5,300	0	0	0	1,507,239
Merced	1,905,929	0	0	0	0	0	0	1,905,929
Modoc	176,446	0	0	0	0	0	0	176,446
Mono	354,985	0	0	0	0	0	0	354,985
Monterey	6,387,386	15,048	0	0	0	116,929	0	6,519,363
Napa	1,952,600	271,854	0	13,000	0	3,000	0	2,240,454
Nevada	401,409	0	0	0	0	0	0	401,409
Orange	0	0	0	0	0	0	0	0
Placer	1,949,726	647,292	0	0	0	0	0	2,597,018
Plumas	461,000	0	0	30,000	0	0	0	491,000
Riverside	9,487,769	200,000	0	0	0	7,179	0	9,694,948
Sacramento	1,575,599	23,300	0	0	0	0	0	1,598,899
San Benito	280,330	1,773	0	0	0	0	0	282,103
San Bernardino	18,581,888	0	0	205,007	0	143,951	0	18,930,846
San Diego	0	0	0	0	126,600	0	121,641	248,241
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	8,871,752	0	0	14,000	0	0	0	8,885,752
San Luis Obispo	4,488,889	102,276	0	387,698	0	335,349	0	5,314,212
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	6,761,530	0	0	0	0	157,197	0	6,918,727
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	1,376,464	0	0	0	264,800	0	1,641,264
Shasta	4,758,538	21,558	0	0	0	0	0	4,780,096
Sierra	48,532	0	0	8,000	0	1,000	0	57,532
Siskiyou	1,456,243	0	0	0	0	0	0	1,456,243
Solano	3,475,433	120,000	0	103,937	0	28,600	0	3,727,970
Sonoma	3,526,136	53,613	0	1,000	0	42,000	0	3,622,749
Stanislaus	7,958,508	150,000	0	23,860	0	101,396	0	8,233,764
Sutter	1,721,336	29,100	0	116,500	0	0	0	1,866,936
Tehama	1,399,471	0	0	0	0	0	0	1,399,471
Trinity	23,247	0	0	0	0	0	0	23,247
Tulare	8,822,545	0	0	0	0	8,070	0	8,830,615
Tuolumne	938,920	0	0	0	0	0	0	938,920
Ventura	9,996,701	0	0	36,000	0	18,135	0	10,050,836
Yolo	2,138,250	731,560	0	36,500	0	0	0	2,906,310
Yuba	1,440,132	26,955	0	104,500	0	0	0	1,571,587
TOTAL	\$158,342,447	\$4,134,661	\$0	\$1,209,099	\$126,600	\$1,331,536	\$121,641	\$165,265,985

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

^{2/} Expenditures for fiscal year 1977-78 are estimated.

^{3/} Bicycle and pedestrian money is provided under two provisions in Article 8, PUC Sections 99400(a) and 99407.

(UNAUDITED)

- Payments to any of the following entities contracting with a county or city for public transportation for any group requiring special transportation, until July 1, 1980, as determined by the TPA
 - a. Common carrier
 - b. Private entity operating under franchise or license
 - c. Nonprofit corporation
 - d. An operator

- Construction of multimodal transportation terminals in counties which do not have countywide transit districts.

Claims for streets and roads may include those purposes necessary and convenient to the development and construction of the city's or county's streets and highways network, including planning and contributions to the transportation planning process, acquisition of real property and construction of facilities and buildings.

Limited Use of Article 8 Provisions

To determine the reasons for limited use of existing Article 8 provisions, we sent questionnaires to the TPAs, reviewed Article 8 claims filed with the TPAs, and visited and interviewed officials of the TPAs, cities and counties. Our review of the available data and discussions with

TPA officials indicate that use of TDA Article 8 funds has been limited as a result of the constraints placed on the use of the funds by the TDA and the California Administrative Code. For example:

- Officials in Ventura County stated that some of the cities in the county were very reluctant to spend the Article 8 monies available to them for public transit because they feared they would not be able to use remaining money for street and road projects after installing public transit.

They also were reluctant to spend the money on street and road projects because of the requirements of Title 21 of the California Administrative Code Section 6658 regarding unmet transit needs. (See page 30.) The officials stated the cities felt they were in a "no win" situation regarding the use of Article 8 monies.

- At the present time, portions of Contra Costa County and Alameda County are not served by BART or the A/C Transit District. These areas have TDA funds available to them that Metropolitan Transportation Commission (MTC) officials indicate could be used for Article 8 pedestrian and bicycle facilities or contract transit service if they were not restricted from doing so by PUC Section 99232.

In addition the MTC believes that the 50 percent match requirement of PUC Section 99405 would discourage the development of contract transit service in the areas of Contra Costa County and Alameda County currently without service. This is because residents of these counties are already paying a one-half cent sales tax to BART and property taxes to BART and A/C Transit District while not directly receiving service from either.

Our reviews of counties with populations of 500,000 or more as of the 1970 census revealed that the expenditure of TDA Article 8 monies is limited by PUC Section 99232* which, basically, dedicates the TDA funds for the region exclusively to public transit. Table IV (page 23) shows those counties of over 500,000 population or more which have expended TDA funds under TDA Article 8 provisions by locality, amount, purpose and year.

CONCLUSION

The limited use of Article 8 provisions is expected to continue under the existing TDA and Administrative Code rules and regulations.

RECOMMENDATION

The Legislature may wish to consider amending the TDA to provide for greater near-term utilization and flexibility in the use of the TDA funds made available under Article 8 provisions.

BENEFIT

This recommendation should provide for greater use of the funds made available, while reducing the unnecessary accumulation of funds occurring in some regions of the State.

* San Bernardino County is specifically excluded from this provision.

TABLE IV

TDA ARTICLE 8 EXPENDITURES IN COUNTIES
WITH POPULATIONS OF 500,000 OR MORE
FOR FISCAL YEARS 1972-73 THROUGH 1977-78

Description	County of Sacramento			County of Los Angeles			County of San Diego			
	Unincorporated Area	Folsom	Galt	Isleton	Unincorporated Area	Avalon	Palmdale	Unincorporated Area	Del Mar	Total
<u>Fiscal Year 1972-73:</u>										
Streets and Roads	\$103,043	-	\$ 20,871	-	\$ 439,648	\$ 6,985	\$ 41,912	-	-	\$ 612,459
<u>Fiscal Year 1973-74:</u>										
Streets and Roads	136,175	-	-	-	596,944	10,386	-	-	-	743,505
<u>Fiscal Year 1974-75:</u>										
Streets and Roads	168,815	-	31,938	-	759,266	12,346	92,593	-	-	1,064,958
<u>Fiscal Year 1975-76:</u>										
Streets and Roads	136,575	\$182,110	29,022	\$12,659	1,387,971	14,949	96,121	-	-	1,859,407
Bicycle and Pedestrian Fac.	-	-	3,500	14,000	-	-	-	-	-	17,500
<u>Fiscal Year 1976-77:</u>										
Streets and Roads	210,473	88,318	39,171	-	1,534,990	-	161,960	-	-	2,034,912
Bicycle and Pedestrian Fac.	-	-	2,000	-	-	14,701	-	-	\$121,641	138,342
Multimodal Terminals	-	-	-	-	-	-	-	\$ 64,000	-	64,000
Planning	-	-	-	-	-	43	279	-	-	322
<u>Fiscal Year 1977-78 (Est):</u>										
Streets and Roads	230,229	186,200	-	-	1,419,599	-	108,152	-	-	1,944,180
Bicycle and Pedestrian Fac.	-	3,800	-	-	-	16,571	-	-	-	20,371
Multimodal Terminals	-	-	-	-	-	-	-	62,600	-	62,600
TOTAL	\$985,310	\$460,428	\$126,502	\$26,659	\$6,138,418	\$75,981	\$501,017	\$126,600	\$121,641	\$8,562,556

NO UNIFORM STATEWIDE GUIDELINES
EXIST TO DETERMINE COMPLIANCE
OF STREET AND ROAD PROJECT EXPENDITURES

There are no uniform, statewide rules and regulations regarding usage of TDA Article 8 funds for street and road expenditures. Currently, each local TPA is authorized to promulgate its own rules and regulations regarding such expenditures. The local TPAs, however, lack definitive criteria as to what constitutes an acceptable street and road expenditure of TDA Article 8 funds. This absence of criteria hinders any post audit to determine if TDA Article 8 street and road expenditures are in compliance with applicable rules and regulations.

Public Utilities Code Section 99401 states in part:

(a) The transportation planning agency shall adopt rules and regulations delineating procedures for the submission of claims under Section 99234 and subdivision (a) of Section 99400 and stating criteria by which they will be analyzed and evaluated. Such rules and regulations shall provide for orderly and periodic distributions of moneys.

In addition, Public Utilities Code Section 99241 specifically restricts the Secretary of the Business and Transportation Agency from adopting rules and regulations pertaining to allocations made for purposes of Section 99234 and subdivision (a) of Section 99400 and states in part:

Except for allocations made for purposes of Section 99234 and subdivision (a) of Section 99400, which shall be subject to the rules and regulations adopted by the transportation planning agency, all matters necessary and convenient to the implementation of this chapter shall be subject to rules and regulations, consistent with statute, adopted by the secretary, with the advice and consent of the California Transportation Commission, and those rules and regulations may be revised from time to time.

To determine whether claimants of TDA Article 8 monies for street and road projects were complying with the existing regulations, we reviewed the Article 8 claims filed with the TPAs we visited. We also reviewed the fiscal and compliance audits prepared by the State Controller's Office on nontransit TDA fund claimants. We examined the rules and regulations established by several TPAs regarding the expenditure of TDA funds for PUC Section 99400(a) projects to determine what the TPAs defined as approved expenditures. In addition, we discussed the audit findings made by the State Controller's Office with their officials at the Division of Local Government Fiscal Affairs.

Our review of the rules and regulations established by the local TPAs for the purposes of Public Utilities Code Section 99400 revealed a general lack of definitive criteria as to what constitutes an acceptable expenditure of TDA Article 8 funds. This lack of criteria makes it difficult to determine if TDA Article 8 expenditures are in compliance with the rules and regulations adopted by the local TPA. As a result, we could not review TDA Article 8 expenditures for compliance with state rules and regulations established for street and road expenditures of other state funds.

The State Controller's Office* has experienced similar difficulty when auditing TDA fund claimants for compliance with TDA Article 8 rules and regulations. Officials of the State Controller's Office,

* Currently, the State Controller's Office is contracting to perform the majority of the required fiscal and compliance audits of nontransit TDA fund claimants.

Division of Local Government Fiscal Affairs stated that while conducting fiscal and compliance audits on nontransit TDA fund claimants several questionable expenditures were identified but were ultimately allowed because (1) the TPA had adopted rules and regulations which made the expenditure acceptable under its guidelines or (2) the TPA, by special resolution, had found the expenditure to be consistent with the TPA's rules and regulations and within the provisions set out by the TDA.

For example, the City of Folsom requested an amendment to their annual TDA claim for fiscal year 1975-76 to purchase a ten wheel dump truck and an asphalt paver. The original claim requested the acquisition of a paving roller, but the City claimed a subsequent greater need existed for the dump truck. The Sacramento Regional Area Planning Commission (SRAPC) approved the amended request of approximately \$20,000, which included the cost of a self-propelled asphalt paver and the ten wheel dump truck.

The County of Placer expended \$14,323 of TDA Article 8 money for a Base Mapping Program. During their audit, the State Controller's Office noted that this matter was handled in a manner which does not generally conform to the criteria used by the Controller's Office.

The Placer County Transportation Commission, however, had approved the expenditure and considers this type of program to be within their established criteria. The Controller's Office states they do not have authority to overrule a TPA regarding criteria or approved expenditures on TDA Article 8 projects.

CONCLUSION

The rules and regulations promulgated by local TPAs regarding TDA Article 8 street and road expenditures lack definitive criteria. This absence of criteria hinders any post audit to determine if TDA Article 8 street and road expenditures are in compliance with applicable rules and regulations.

The State Controller's Office has noted expenditures they felt were questionable based upon their interpretation of the TDA or the criteria applied when auditing other street and road projects. The State Controller's Office, however, does not have the authority to overrule a TPA regarding criteria or approved expenditures.

RECOMMENDATION

We recommend that the Legislature consider establishing a uniform statewide criteria for street and road projects, not to exceed the criteria established by the State Controller's Office for auditing street and road expenditures of other state funds.

We also recommend that the TDA be amended to prohibit TPAs from allocating additional funds to any claimant found not to be complying with TDA and/or Administrative Code provisions until compliance with existing rules and regulations occurs, including the repayment of TDA funds expended on ineligible projects.

BENEFIT

The first recommendation should improve the auditing for compliance with the expenditure of TDA funds. The second recommendation should insure compliance with applicable TDA laws and regulations and provide TPAs with specific authority to take corrective action.

OTHER PERTINENT INFORMATION

TPAs' COMPLIANCE WITH THE
ADMINISTRATIVE CODE REQUIREMENT
RELATING TO UNMET TRANSIT
NEEDS AND THE IMPACT OF MEETING
THIS REQUIREMENT

Transportation Planning Agencies, in general, are complying with the requirements of Title 21 of the California Administrative Code Section 6658 -- Condition Precedent to Allocations for Local Streets and Roads. However, they are experiencing problems in interpreting the unmet transit needs issue of Section 6658. TDA Article 8 -- Other Claims for Funds, provides that claims for TDA funds may be filed with the TPA by cities and counties for the following purposes:

- Local streets and roads, including bicycle and pedestrian facilities
- Payments to Amtrak for passenger rail service
- Payments to specific entities contracting with a county or city for public transportation for any group requiring special transportation, until July 1, 1980, as determined by the TPA
- Payments for the construction of multi-modal transportation terminals in specific cases.

Before approving any claims for streets and roads, the TPA must first determine that there are no unmet transit needs which can reasonably be met through the expansion of existing transit service or the establishment of new transit service. Title 21 of the California Administrative Code Section 6658 requires, that prior to its finding that no unmet transit needs exist, the TPA must: (1) hold a public hearing after sufficient public notice and (2) make specific reference to efforts to identify public transportation needs of the transit dependent, especially the elderly, handicapped and poor, and the public transportation needs of environmentally sensitive areas.

To assess compliance with Title 21 of the California Administrative Code Section 6658, we visited several TPAs, interviewed state and local officials, gathered data from selected TPAs and TDA Article 8 claimants and reviewed documentation regarding recent litigation over the unmet transit needs issue. In our opinion, the TPAs we reviewed were meeting the minimum requirements of Title 21 of the Administrative Code Section 6658.

In general, the larger agencies were more sophisticated in attempting to determine unmet transit needs. In the case of the Southern California Association of Governments and the Metropolitan Transportation Commission, the costs of conducting the public hearings were in excess of \$23,000 and \$10,000 respectively. In the rural counties the costs associated

with meeting the requirement of Section 6658 at times did not exceed \$100. Based on our discussions with TPA officials, the costs of meeting the unmet transit needs requirement for the TPAs were not significant, in most cases amounting to only a few hundred dollars.

We did, however, identify two cases where the unmet transit needs provision of Section 6658 resulted in litigation. The two cases are summarized below:

- In August 1977 a lawsuit was filed on behalf of 13 plaintiffs against the Sacramento Regional Area Planning Commission (SRAPC), the auditors of Sutter and Yuba Counties, the Hub Area Transit Authority (HATA) of Marysville/Yuba City area, and various state officials.

The preliminary statement of complaint stated that the people of Yuba and Sutter Counties were being denied public transit illegally by the TPA and regional planning commissions because they diverted local transportation funds from public transit projects to street and road projects.

The lawsuit consisted of several parts one of which was the plaintiffs contention that the 1977 Regional Transportation Plan was not valid in that (1) the plan does not contain any specific finding with respect to the presence or absence of unmet needs for public transit in Yuba and Sutter Counties, (2) any implied finding in the plan that there are no unmet public transit needs in Yuba and Sutter Counties is not supported by the evidence.

SRAPC officials estimated their legal costs for this lawsuit at \$15,000. SRAPC officials stated that other expenses related to this lawsuit for studies and alternative plans cannot be specifically identified but were considerable.

- A lawsuit was filed in November 1977 in San Bernardino County naming the San Bernardino Associated Governments (SANBAG), the Southern California Association of Governments (SCAG) and various state officials as defendants.

The lawsuit was filed on behalf of two handicapped persons who charged that nearly \$3 million in TDA funding which was earmarked for road projects throughout the county was not justified because the transit needs of the elderly and handicapped had not been adequately met.

The suit asked that some of this \$3 million be returned to the public transit sector to finance necessary additional equipment to meet the needs of these groups.

An out of court settlement of this lawsuit was reached in February 1978. The agreement provides for Omnitrans (the San Bernardino Valley transit agency) and other agencies to put 15 more "special service" vans and buses into operation in the next few months for the elderly and handicapped. Other provisions of the settlement will result in the installation of wheelchair lifts on 32 of Omnitrans fleet of large buses within the next year.

SANBAG and Omnitrans officials said equipment and operations costs resulting from this settlement could be \$160,000 between February and July 1978. Unofficial estimates of operating expenses for fiscal year 1978-79 are between \$150,000 and \$200,000.

Much of the problem with the issue of unmet transit needs stems from the lack of specific information regarding existing transit needs. Many TPAs cited the lack of criteria within the California Administrative Code for determining unmet transit needs. These TPAs, however, have been reluctant to develop their own criteria regarding unmet transit needs.

Moreover, while Title 21 of the California Administrative Code Section 6658 defines what is considered to be the minimum for determining what represents an unmet transit need, it does not establish any guidelines

or criteria for determining what is considered reasonable when determining unmet transit needs. It appears however that individual TPAs are expending additional effort to identify unmet transit needs thereby reducing the likelihood of subsequent litigation.

Respectfully submitted,



JOHN H. WILLIAMS
Auditor General

Date: September 15, 1978

Staff: Gerald A. Silva
Kenneth A. Mason
Edwin H. Shepherd

EDMUND G. BROWN JR.
GOVERNOR



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SAVINGS AND LOAN
TRANSPORTATION

September 14, 1978

Mr. John H. Williams
Auditor General
925 L Street, Suite 750
Sacramento, CA 95814

Dear Mr. Williams:

You have asked me to respond to your draft report number 803 entitled "Management of Transportation Development Act Funds Under Article 8 Provisions".

Since much of the report discusses matters relative to the management of streets and roads allocations, which fall outside the jurisdiction of Secretary's rulemaking authority, I cannot respond directly to all your conclusions or recommendations. However, I urge that the report be made more specific by referring, in most instances, to funds allocated for streets and roads purposes, rather than to "TDA Article 8 monies". For the same reason, I suggest that the report recommendation dealing with claimants' handling of interest refer to "compliance with the statutes and appropriate rules and regulations", rather than to "compliance with existing rules and regulations". Section 99241 of the Public Utilities Code specifically states that Article 8 streets and roads allocations are not subject to the rules and regulations adopted by the Secretary, except with respect to reporting and auditing procedures.

I would also express disagreement with your recommendation "that Legislature consider establishing a uniform statewide criteria for streets and roads projects, not to exceed the criteria established by the State Controller's Office for auditing streets and roads expenditures of other state funds". While I agree that criteria would be desirable to assist in determination of project eligibility, I do not believe that such criteria should be constrained to the Controller's existing interpretation of

Hon. John H. Williams
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September 14, 1978

eligible projects under Article XIX of the Constitution. We believe that it was Legislature's intent to make the TDA funds available for a wide range of related streets and roads purposes. We would, in fact, recommend that consideration be given to amending the statutes to include maintenance as an eligible streets and roads purposes.

I appreciate the opportunity to offer these comments.

Sincerely,

A handwritten signature in black ink, appearing to read "Alan L. Stein". The signature is fluid and cursive, with a large loop at the end.

ALAN L. STEIN
Secretary

TDA ARTICLE 8 EXPENDITURES BY COUNTY-^{1/}
FISCAL YEAR 1972-73

COUNTY NAME	STREETS AND ROADS	BICYCLE & PEDESTRIAN	AMTRAK	PUBLIC TRANSIT	MULTI- MODAL TRANSPORT	PLANNING	BICYCLE & PEDESTRIAN	TOTAL
Alameda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alpine	0	0	0	0	0	0	0	0
Amador	53,096	0	0	0	0	0	0	53,096
Butte	540,594	0	0	0	0	0	0	540,594
Calaveras	0	0	0	0	0	0	0	0
Colusa	0	0	0	0	0	0	0	0
Contra Costa	0	0	0	0	0	0	0	0
Del Norte	12,000	0	0	0	0	0	0	12,000
El Dorado	92,076	0	0	0	0	0	0	92,076
Fresno	430,349	0	0	0	0	0	0	430,349
Glenn	0	0	0	0	0	0	0	0
Humboldt	204,000	0	0	0	0	9,000	0	213,000
Imperial	416,654	0	0	0	0	0	0	416,654
Inyo	128,000	0	0	0	0	3,190	0	131,190
Kern	286,500	0	0	0	0	0	0	286,500
Kings	260,292	0	0	0	0	0	0	260,292
Lake	0	0	0	0	0	0	0	0
Lassen	0	0	0	0	0	0	0	0
Los Angeles	488,545	0	0	0	0	0	0	488,545
Madera	104,897	0	0	0	0	0	0	104,897
Marin	0	0	0	0	0	0	0	0
Mariposa	29,918	0	0	0	0	0	0	29,918
Mendocino	0	0	0	0	0	0	0	0
Merced	9,491	0	0	0	0	0	0	9,491
Modoc	0	0	0	0	0	0	0	0
Mono	0	0	0	0	0	0	0	0
Monterey	153,529	0	0	0	0	4,444	0	157,973
Napa	240,411	0	0	0	0	0	0	240,411
Nevada	0	0	0	0	0	0	0	0
Orange	0	0	0	0	0	0	0	0
Placer	41,406	171,424	0	0	0	0	0	212,830
Plumas	0	0	0	0	0	0	0	0
Riverside	1,742,179	0	0	0	0	0	0	1,742,179
Sacramento	123,914	0	0	0	0	0	0	123,914
San Benito	0	0	0	0	0	0	0	0
San Bernardino	2,347,348	0	0	0	0	0	0	2,347,348
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	722,687	0	0	0	0	0	0	722,687
San Luis Obispo	515,392	0	0	0	0	8,230	0	523,622
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	953,859	0	0	0	0	29,539	0	983,398
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	329,700	0	0	0	51,100	0	380,800
Shasta	474,376	1,366	0	0	0	0	0	475,742
Sierra	0	0	0	0	0	0	0	0
Siskiyou	105,357	0	0	0	0	0	0	105,357
Solano	240,150	70,000	0	0	0	0	0	310,150
Sonoma	374,693	3,528	0	0	0	0	0	378,221
Stanislaus	952,384	125,000	0	0	0	0	0	1,077,384
Sutter	227,464	5,000	0	0	0	0	0	232,464
Tehama	0	0	0	0	0	0	0	0
Trinity	0	0	0	0	0	0	0	0
Tulare	671,227	0	0	0	0	0	0	671,227
Tuolumne	107,317	0	0	0	0	0	0	107,317
Ventura	1,237,546	0	0	0	0	0	0	1,237,546
Yolo	251,853	80,509	0	0	0	0	0	332,362
Yuba	159,588	0	0	0	0	0	0	159,588
TOTAL	\$12,699,071	1,786,527	\$0	\$0	\$0	\$105,503	\$0	\$15,591,101

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1973-74

COUNTY NAME	STREETS AND ROADS	BICYCLE & PEDESTRIAN	AMTRAK	PUBLIC TRANSIT	MULTI- MODAL TRANSPORT	PLANNING	BICYCLE & PEDESTRIAN	TOTAL
Alameda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alpine	0	0	0	0	0	0	0	0
Amador	110,718	0	0	0	0	0	0	110,718
Butte	712,224	0	0	0	0	0	0	712,224
Calaveras	99,302	0	0	0	0	0	0	99,302
Colusa	15,118	0	0	0	0	0	0	15,118
Contra Costa	0	0	0	0	0	0	0	0
Del Norte	160,900	0	0	0	0	0	0	160,900
El Dorado	162,489	0	0	0	0	0	0	162,489
Fresno	1,672,431	0	0	0	0	0	0	1,672,431
Glenn	0	0	0	0	0	0	0	0
Humboldt	411,546	4,500	0	0	0	13,432	0	429,478
Imperial	482,991	0	0	0	0	0	0	482,991
Inyo	133,000	0	0	0	0	3,625	0	136,625
Kern	976,083	0	0	0	0	0	0	976,083
Kings	392,083	0	0	0	0	0	0	392,083
Lake	29,737	0	0	0	0	0	0	29,737
Lassen	43,221	23,238	0	0	0	0	0	66,460
Los Angeles	607,330	0	0	0	0	0	0	607,330
Madera	129,198	0	0	0	0	0	0	129,198
Marin	0	0	0	0	0	0	0	0
Mariposa	50,403	0	0	0	0	0	0	50,403
Mendocino	4,373	0	0	0	0	0	0	4,373
Merced	213,171	0	0	0	0	0	0	213,171
Modoc	72,254	0	0	0	0	0	0	72,254
Mono	60,000	0	0	0	0	0	0	60,000
Monterey	842,601	0	0	0	0	22,450	0	865,051
Napa	249,000	42,000	0	0	0	0	0	291,000
Nevada	0	0	0	0	0	0	0	0
Orange	0	0	0	0	0	0	0	0
Placer	18,802	299,607	0	0	0	0	0	318,409
Plumas	0	0	0	0	0	0	0	0
Riverside	1,791,088	0	0	0	0	0	0	1,791,088
Sacramento	136,175	0	0	0	0	0	0	136,175
San Benito	0	0	0	0	0	0	0	0
San Bernardino	3,053,715	0	0	0	0	0	0	3,053,715
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	1,304,219	0	0	0	0	0	0	1,304,219
San Luis Obispo	578,373	23,000	0	46,798	0	74,388	0	722,559
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	1,374,432	0	0	0	0	42,508	0	1,416,940
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	373,000	0	0	0	53,700	0	426,700
Shasta	696,292	0	0	0	0	0	0	696,292
Sierra	0	0	0	0	0	0	0	0
Siskiyou	213,205	0	0	0	0	0	0	213,205
Solano	515,000	50,000	0	0	0	0	0	565,000
Sonoma	879,174	30,398	0	0	0	0	0	909,572
Stanislaus	964,062	25,000	0	0	0	0	0	989,062
Sutter	250,787	0	0	0	0	0	0	250,787
Tehama	343,346	0	0	0	0	0	0	343,346
Trinity	0	0	0	0	0	0	0	0
Tulare	1,293,869	0	0	0	0	0	0	1,293,869
Tuolumne	163,792	0	0	0	0	0	0	163,792
Ventura	1,609,896	0	0	0	0	0	0	1,609,896
Yolo	461,910	96,400	0	0	0	0	0	558,310
Yuba	249,202	0	0	0	0	0	0	249,202
TOTAL	\$23,527,511	\$967,143	\$0	\$46,798	\$0	\$210,103	\$0	\$24,751,555

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1974-75

COUNTY NAME	STREETS AND ROADS	BICYCLE & PEDESTRIAN	AMTRAK	PUBLIC TRANSIT	' MULTI- MODAL TRANSPORT	PLANNING	BICYCLE & PEDESTRIAN	TOTAL
Alameda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alpine	0	0	0	0	0	0	0	0
Amador	96,198	0	0	0	0	0	0	96,198
Butte	1,029,257	0	0	0	0	0	0	1,029,257
Calaveras	81,906	0	0	0	0	0	0	81,906
Colusa	171,307	0	0	0	0	0	0	171,307
Contra Costa	0	0	0	0	0	0	0	0
Del Norte	21,000	4,000	0	30,000	0	0	0	55,000
El Dorado	336,262	0	0	0	0	0	0	336,262
Fresno	2,260,215	0	0	0	0	0	0	2,260,215
Glenn	174,400	0	0	0	0	0	0	174,400
Humboldt	857,634	5,223	0	0	0	10,110	0	872,967
Imperial	537,308	0	0	0	0	0	0	537,308
Inyo	147,408	0	0	0	0	4,500	0	151,908
Kern	1,987,125	0	0	0	0	0	0	1,987,125
Kings	467,226	0	0	0	0	0	0	467,226
Lake	22,000	0	0	0	0	0	0	22,000
Lassen	56,703	0	0	0	0	0	0	56,703
Los Angeles	864,205	0	0	0	0	0	0	864,205
Madera	226,658	0	0	0	0	0	0	226,658
Marin	0	0	0	0	0	0	0	0
Mariposa	61,737	0	0	0	0	0	0	61,737
Mendocino	431,866	0	0	0	0	0	0	431,866
Merced	312,923	0	0	0	0	0	0	312,923
Modoc	40,461	0	0	0	0	0	0	40,461
Mono	76,210	0	0	0	0	0	0	76,210
Monterey	1,207,371	0	0	0	0	23,713	0	1,231,084
Napa	319,315	28,055	0	0	0	0	0	347,370
Nevada	30,679	0	0	0	0	0	0	30,679
Orange	0	0	0	0	0	0	0	0
Placer	495,228	90,261	0	0	0	0	0	585,489
Plumas	63,000	0	0	0	0	0	0	63,000
Riverside	1,361,786	0	0	0	0	0	0	1,361,786
Sacramento	200,753	0	0	0	0	0	0	200,753
San Benito	1,812	0	0	0	0	0	0	1,812
San Bernardino	3,617,621	0	0	0	0	0	0	3,617,621
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	1,343,701	0	0	0	0	0	0	1,343,701
San Luis Obispo	550,434	79,276	0	0	0	179,466	0	809,176
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	1,157,141	0	0	0	0	0	0	1,157,141
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	323,514	0	0	0	40,000	0	363,514
Shasta	743,560	20,192	0	0	0	0	0	763,752
Sierra	0	0	0	0	0	0	0	0
Siskiyou	309,753	0	0	0	0	0	0	309,753
Solano	735,634	0	0	0	0	0	0	735,634
Sonoma	1,122,503	19,687	0	0	0	0	0	1,142,190
Stanislaus	1,497,711	0	0	0	0	7,380	0	1,505,091
Sutter	377,946	0	0	0	0	0	0	377,946
Tehama	220,021	0	0	0	0	0	0	220,021
Trinity	0	0	0	0	0	0	0	0
Tulare	965,235	0	0	0	0	0	0	965,235
Tuolumne	179,699	0	0	0	0	0	0	179,699
Ventura	1,860,733	0	0	0	0	0	0	1,860,733
Yolo	320,174	155,300	0	0	0	0	0	475,474
Yuba	499,419	13,611	0	0	0	0	0	513,030
TOTAL	\$29,441,237	\$739,119	\$0	\$30,000	\$0	\$265,169	\$0	\$30,475,525

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1975-76

COUNTY NAME	STREETS AND ROADS	BICYCLE & PEDESTRIAN	AMTRAK	PUBLIC TRANSIT	MULTI-MODAL TRANSPORT	PLANNING	BICYCLE & PEDESTRIAN	TOTAL
Alameda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alpine	0	0	0	0	0	0	0	0
Amador	97,807	0	0	0	0	5,000	0	102,807
Butte	1,040,059	0	0	0	0	0	0	1,040,059
Calaveras	97,165	0	0	0	0	0	0	97,165
Colusa	2,470	0	0	0	0	0	0	2,470
Contra Costa	0	0	0	0	0	0	0	0
Del Norte	18,000	9,000	0	0	0	0	0	27,000
El Dorado	269,026	0	0	0	0	0	0	269,026
Fresno	2,382,618	0	0	0	0	0	0	2,382,618
Glenn	14,375	0	0	0	0	0	0	14,375
Humboldt	424,661	10,000	0	0	0	0	0	434,661
Imperial	723,246	0	0	0	0	0	0	723,246
Inyo	202,527	0	0	0	0	2,500	0	205,027
Kern	1,946,422	0	0	0	0	0	0	1,946,422
Kings	497,782	0	0	0	0	14,622	0	512,404
Lake	26,227	0	0	0	0	0	0	26,227
Lassen	36,567	0	0	0	0	0	0	36,567
Los Angeles	1,499,041	0	0	0	0	0	0	1,499,041
Madera	406,153	0	0	0	0	0	0	406,153
Marin	0	0	0	0	0	0	0	0
Mariposa	69,530	0	0	0	0	0	0	69,530
Mendocino	619,643	18,503	0	0	0	0	0	638,146
Merced	788,766	0	0	0	0	0	0	788,766
Modoc	15,767	0	0	0	0	0	0	15,767
Mono	81,715	0	0	0	0	0	0	81,715
Monterey	738,870	15,048	0	0	0	0	0	753,918
Napa	245,473	201,799	0	0	0	0	0	447,272
Nevada	157,040	0	0	0	0	0	0	157,040
Orange	0	0	0	0	0	0	0	0
Placer	325,991	23,700	0	0	0	0	0	349,691
Plumas	0	0	0	0	0	0	0	0
Riverside	1,308,329	0	0	0	0	0	0	1,308,329
Sacramento	360,366	17,500	0	0	0	0	0	377,866
San Benito	29,113	1,773	0	0	0	0	0	30,886
San Bernardino	2,579,806	0	0	0	0	0	0	2,579,806
San Diego	0	0	0	0	0	0	0	0
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	1,727,244	0	0	0	0	0	0	1,727,244
San Luis Obispo	826,965	0	0	44,000	0	73,265	0	944,250
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	941,093	0	0	0	0	22,097	0	963,190
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	113,220	0	0	0	39,000	0	152,220
Shasta	855,760	0	0	0	0	0	0	855,760
Sierra	12,000	0	0	4,000	0	0	0	16,000
Siskiyou	266,979	0	0	0	0	0	0	266,979
Solano	445,208	0	0	0	0	0	0	445,208
Sonoma	611,282	0	0	0	0	0	0	611,282
Stanislaus	1,477,259	0	0	10,000	0	38,486	0	1,525,745
Sutter	339,709	9,000	0	24,000	0	0	0	372,709
Tehama	244,762	0	0	0	0	0	0	244,762
Trinity	21,913	0	0	0	0	0	0	21,913
Tulare	1,558,000	0	0	0	0	0	0	1,558,000
Tuolumne	184,711	0	0	0	0	0	0	184,711
Ventura	1,245,803	0	0	0	0	0	0	1,245,803
Yolo	186,706	81,000	0	36,500	0	0	0	304,206
Yuba	266,229	8,504	0	27,000	0	0	0	301,733
TOTAL	\$28,216,170	\$509,047	\$0	\$145,520	\$0	\$194,970	\$0	\$29,065,715

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

^{2/} CPO approved an allocation of \$1.2 million to the City of El Cajon for certain street improvements under Article 8 provisions of the TDA. The San Diego County Auditor refused to disburse the funds and the issue was placed before the Superior Court which ruled in favor of the County Auditor. The court's decision is currently being appealed.

TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1976-77

COUNTY NAME	STREETS AND ROADS	BICYCLE & PEDESTRIAN	AMTRAK	PUBLIC TRANSIT	MULTI- MODAL TRANSPORT	PLANNING	BICYCLE & PEDESTRIAN	TOTAL
Alameda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alpine	0	0	0	0	0	0	0	0
Amador	67,426	0	0	60,045	0	0	0	127,471
Butte	1,248,566	0	0	0	0	0	0	1,248,566
Calaveras	86,089	0	0	0	0	0	0	86,089
Colusa	14,270	0	0	0	0	1,999	0	16,269
Contra Costa	0	0	0	0	0	0	0	0
Del Norte	23,400	8,000	0	0	0	0	0	31,400
El Dorado	308,300	0	0	0	0	0	0	308,300
Fresno	2,040,741	0	0	0	0	0	0	2,040,741
Glenn	226,650	0	0	0	0	0	0	226,650
Humboldt	606,535	500	0	0	0	5,206	0	612,241
Imperial	1,030,505	0	0	0	0	13,573	0	1,044,078
Inyo	180,000	0	0	0	0	1,500	0	181,500
Kern	2,115,024	0	0	0	0	0	0	2,115,024
Kings	588,666	0	0	0	0	0	0	588,666
Lake	26,500	0	0	0	0	0	0	26,500
Lassen	249,094	0	0	0	0	0	0	249,094
Los Angeles	1,696,950	14,701	0	0	0	322	0	1,711,973
Madera	405,197	0	0	0	0	0	0	405,197
Marin	0	0	0	0	0	0	0	0
Mariposa	73,542	0	0	0	0	0	0	73,542
Mendocino	350,067	0	0	0	0	0	0	350,067
Merced	581,578	0	0	0	0	0	0	581,578
Modoc	47,964	0	0	0	0	0	0	47,964
Mono	67,060	0	0	0	0	0	0	67,060
Monterey	1,596,329	0	0	0	0	28,500	0	1,624,829
Napa	294,137	0	0	0	0	0	0	294,137
Nevada	213,690	0	0	0	0	0	0	213,690
Orange	0	0	0	0	0	0	0	0
Placer	573,348	42,200	0	0	0	0	0	615,548
Plumas	70,000	0	0	15,000	0	0	0	85,000
Riverside	1,466,880	200,000	0	0	0	7,179	0	1,674,059
Sacramento	337,962	2,000	0	0	0	0	0	339,962
San Benito	249,405	0	0	0	0	0	0	249,405
San Bernardino	2,616,168	0	0	180,007	0	143,951	0	2,940,126
San Diego	0	0	0	0	64,000	0	121,641	185,641
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	1,452,015	0	0	0	0	0	0	1,452,015
San Luis Obispo	921,215	0	0	0	0	0	0	921,215
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	1,395,625	0	0	0	0	53,565	0	1,449,190
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	107,050	0	0	0	39,000	0	146,050
Shasta	1,028,550	0	0	0	0	0	0	1,028,550
Sierra	26,532	0	0	4,000	0	0	0	30,532
Siskiyou	302,181	0	0	0	0	0	0	302,181
Solano	503,315	0	0	0	0	0	0	503,315
Sonoma	179,285	0	0	0	0	42,000	0	221,285
Stanislaus	1,389,348	0	0	0	0	18,406	0	1,407,834
Sutter	525,430	15,100	0	60,000	0	0	0	600,530
Tehama	293,372	0	0	0	0	0	0	293,372
Trinity	1,334	0	0	0	0	0	0	1,334
Tulare	1,976,859	0	0	0	0	865	0	1,977,724
Tuolumne	303,401	0	0	0	0	0	0	303,401
Ventura	1,940,592	0	0	0	0	10,714	0	1,951,306
Yolo	452,654	161,759	0	0	0	0	0	614,413
Yuba	265,694	4,840	0	45,000	0	0	0	315,534
TOTAL	\$32,409,445	\$556,150	\$0	\$364,052	\$64,000	\$356,860	\$121,641	\$33,882,140

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

TDA ARTICLE 8 EXPENDITURES BY COUNTY^{1/}
FISCAL YEAR 1977-78 -- ESTIMATED

COUNTY NAME	STREETS AND ROADS	BICYCLE & PEDESTRIAN	AMTRAK	PUBLIC TRANSIT	MULTI- MODAL TRANSPORT	PLANNING	BICYCLE & PEDESTRIAN	TOTAL
Alameda	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alpine	0	0	0	0	0	0	0	0
Amador	96,498	0	0	24,752	0	0	0	121,250 ^{2/}
Butte	0	0	0	0	0	0	0	0 ^{2/}
Calaveras	0	0	0	0	0	0	0	0 ^{2/}
Colusa	289,352	0	0	0	0	-41	0	289,311
Contra Costa	0	0	0	0	0	0	0	0
Del Norte	0	0	0	0	0	0	0	0 ^{2/}
El Dorado	391,877	0	0	0	0	0	0	391,877
Fresno	0	0	0	0	0	0	0	0
Glenn	327,009	0	0	0	0	0	0	327,009
Humboldt	1,447,371	249,632	0	0	0	2,237	0	1,699,240
Imperial	989,848	0	0	9,000	0	13,155	0	1,012,003
Inyo	202,700	0	0	0	0	0	0	202,700 ^{2/}
Kern	0	0	0	0	0	0	0	0 ^{2/}
Kings	600,000	0	0	0	0	0	0	600,000 ^{2/}
Lake	0	0	0	0	0	0	0	0 ^{2/}
Lassen	200,000	0	0	0	0	0	0	200,000
Los Angeles	1,527,751	16,571	0	0	0	0	0	1,544,322 ^{2/}
Madera	0	0	0	0	0	0	0	0 ^{2/}
Marin	0	0	0	0	0	0	0	0
Mariposa	70,000	0	0	0	0	0	0	70,000
Mendocino	77,487	0	0	5,300	0	0	0	82,787 ^{2/}
Merced	0	0	0	0	0	0	0	0 ^{2/}
Modoc	0	0	0	0	0	0	0	0 ^{2/}
Mono	70,000	0	0	0	0	0	0	70,000
Monterey	1,848,686	0	0	0	0	37,822	0	1,886,508
Napa	604,264	0	0	13,000	0	3,000	0	620,264 ^{2/}
Nevada	0	0	0	0	0	0	0	0 ^{2/}
Orange	0	0	0	0	0	0	0	0
Placer	494,951	20,100	0	0	0	0	0	515,051
Plumas	328,000	0	0	15,000	0	0	0	343,000
Riverside	1,817,507	0	0	0	0	0	0	1,817,507
Sacramento	416,429	3,800	0	0	0	0	0	420,229 ^{2/}
San Benito	0	0	0	0	0	0	0	0 ^{2/}
San Bernardino	4,367,230	0	0	25,000	0	0	0	4,392,230
San Diego	0	0	0	0	62,600	0	0	62,600
San Francisco	0	0	0	0	0	0	0	0
San Joaquin	2,321,886	0	0	14,000	0	0	0	2,335,886
San Luis Obispo	1,096,510	0	0	296,880	0	0	0	1,393,390
San Mateo	0	0	0	0	0	0	0	0
Santa Barbara	939,380	0	0	0	0	9,488	0	948,868
Santa Clara	0	0	0	0	0	0	0	0
Santa Cruz	0	129,980	0	0	0	42,000	0	171,980
Shasta	960,000	0	0	0	0	0	0	960,000
Sierra	10,000	0	0	0	0	1,000	0	11,000
Siskiyou	258,768	0	0	0	0	0	0	258,768
Solano	1,036,126	0	0	103,937	0	28,600	0	1,168,663
Sonoma	359,199	0	0	1,000	0	0	0	360,199
Stanislaus	1,677,744	0	0	13,860	0	37,044	0	1,728,648
Sutter	0	0	0	32,500	0	0	0	32,500
Tehama	297,970	0	0	0	0	0	0	297,970 ^{2/}
Trinity	0	0	0	0	0	0	0	0 ^{2/}
Tulare	2,357,355	0	0	0	0	7,205	0	2,364,560
Tuolumne	0	0	0	0	0	0	0	0 ^{2/}
Ventura	2,102,131	0	0	36,000	0	7,421	0	2,145,552
Yolo	464,973	156,592	0	0	0	0	0	621,565
Yuba	0	0	0	32,500	0	0	0	32,500
TOTAL	\$30,049,001	\$576,675	\$0	\$622,729	\$62,600	\$188,930	\$0	\$31,499,936

^{1/} Data obtained from questionnaires returned by counties and the Annual Report of Financial Transactions Concerning Streets and Roads of Cities and Counties of California prepared by the State Controller's Office.

^{2/} No estimate of Article 8 expenditures for fiscal year 1977-78 was provided by TPA.