

Measure M2 Eligibility Review Summary of Fiscal Year 2024-25 Expenditure Reports

Local Jurisdiction	Expenditure Report Received by Deadline	Resolution Received by Deadline	MOE Benchmark Met	Received and Reviewed by TOC
Aliso Viejo	Yes	Yes	Yes	Yes
Anaheim	Yes	Yes	Yes	Yes
Brea	Yes	Yes	Yes	Yes
Buena Park ¹	N/A	N/A	N/A	N/A
Costa Mesa	Yes	Yes	Yes	Yes
County of Orange ²	Yes	Yes	N/A	Yes
Cypress	Yes	Yes	Yes	Yes
Dana Point	Yes	Yes	Yes	Yes
Fountain Valley	Yes	Yes	Yes	Yes
Fullerton	Yes	Yes	Yes	Yes
Garden Grove	Yes	Yes	Yes	Yes
Huntington Beach ³	N/A	N/A	N/A	N/A
Irvine	Yes	Yes	Yes	Yes
La Habra	Yes	Yes	Yes	Yes
La Palma	Yes	Yes	Yes	Yes
Laguna Beach	Yes	Yes	Yes	Yes
Laguna Hills	Yes	Yes	Yes	Yes
Laguna Niguel	Yes	Yes	Yes	Yes
Laguna Woods	Yes	Yes	Yes	Yes
Lake Forest	Yes	Yes	Yes	Yes
Los Alamitos	Yes	Yes	Yes	Yes
Mission Viejo	Yes	Yes	Yes	Yes
Newport Beach	Yes	Yes	Yes	Yes
Orange	Yes	Yes	Yes	Yes
Placentia	Yes	Yes	Yes	Yes
Rancho Santa Margarita	Yes	Yes	Yes	Yes
San Clemente	Yes	Yes	Yes	Yes
San Juan Capistrano	Yes	Yes	Yes	Yes
Santa Ana	Yes	Yes	Yes	Yes
Seal Beach	Yes	Yes	Yes	Yes
Stanton	Yes	Yes	Yes	Yes
Tustin	Yes	Yes	Yes	Yes
Villa Park	Yes	Yes	Yes	Yes
Westminster	Yes	Yes	Yes	Yes
Yorba Linda	Yes	Yes	Yes	Yes

1. The City of Buena Park is excluded as the local jurisdiction was found ineligible to receive net M2 revenues by the Orange County Transportation Authority's Board of Directors on May 28, 2024, due to disallowed LFS expenditures.

2. MOE is based on a three-year average of discretionary fund expenditures for transportation purposes prior to 1990, plus adjustments required by the M2 Ordinance No. 3. However, Orange County Public Works and their predecessor agencies did not—and do not—use discretionary funds for transportation purposes. The sources of their transportation funds have been various restricted or partially restricted funds (e.g., HUTA, federal grants, assessment districts, developer impact fees, community facilities districts, Subdivision Map Act Highway, and bridge fees, etc.).

3. The City of Huntington Beach is excluded as the local jurisdiction was found ineligible to receive net M2 revenues by the Orange County Transportation Authority's Board of Directors on May 12, 2025, due to disallowed LFS expenditures.

Acronyms

FY - Fiscal Year

HUTA - Highway Users Tax Account

LFS - Local Fair Share

M2 - Measure M2

MOE - Maintenance of Effort

N/A - Not Applicable

TOC - Taxpayer Oversight Committee