

**FY 2024-25 M2 Expenditure Reports
by Local Jurisdictions**



Orange County Transportation Authority

M2 Fact Sheet

City of Aliso Viejo

Fiscal Year Ended June 30, 2025

Council Action 12/3/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$695,560	\$556,162
Interest	\$91,148	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	1,783,680	946,306	615,301	2,114,685	0
Local Fair Share Interest	12,091	86,323	98,414	0	0
Senior Mobility Program or SNEMT	107,257	52,219	39,254	120,221	0
Senior Mobility Program or SNEMT Interest	0	4,825	4,825	0	0
Grand Total	1,903,028	1,089,672	757,795	2,234,906	0

Last External Auditor Review: LFS: 2023 SMP: n/a

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances**

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M: Freeway Projects	1	\$ -	\$ -
O: Regional Capacity Program (RCP)	2	\$ -	\$ -
P: Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q: Local Fair Share	4	\$ 1,783,680.30	\$ 12,091.44
R: High Frequency Metrolink Service	5	\$ -	\$ -
S: Transit Extensions to Metrolink	6	\$ -	\$ -
T: Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U: Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 107,256.53	\$ -
V: Community Based Transit/Circulators	9	\$ -	\$ -
W: Safe Transit Stops	10	\$ -	\$ -
X: Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 1,890,936.83	\$ 12,091.44
Monies Made Available During Fiscal Year	14	\$ 998,524.45	\$ 91,147.83
Total Monies Available (Sum Lines 13 & 14)	15	\$ 2,889,461.28	\$ 103,239.27
Expenditures During Fiscal Year	16	\$ 654,555.34	\$ 103,239.27
Balances at End of Fiscal Year			
A-M: Freeway Projects	17	\$ -	\$ -
O: Regional Capacity Program (RCP)	18	\$ -	\$ -
P: Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q: Local Fair Share	20	\$ 2,114,685.01	\$ -
R: High Frequency Metrolink Service	21	\$ -	\$ -
S: Transit Extensions to Metrolink	22	\$ -	\$ -
T: Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U: Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 120,220.93	\$ -
V: Community Based Transit/Circulators	25	\$ -	\$ -
W: Safe Transit Stops	26	\$ -	\$ -
X: Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -


* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 946,305.60	\$ 86,322.96
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 52,218.85	\$ 4,824.87
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 998,524.45	\$ 91,147.83
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 615,300.89	\$ 98,414.40
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 39,254.45	\$ 4,824.87
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 654,555.34	\$ 103,239.27
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 343,969.11	\$ (12,091.44)

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,300.89	\$ 98,414.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,715.29
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,300.89	\$ 98,414.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,715.29
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,300.89	\$ 98,414.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,715.29
Maintenance															
Patching	11	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Overlay & Sealing	12	\$ 45,414.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,414.50
Street Lights & Traffic Signals	13	\$ 16,714.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,714.70
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 623,430.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623,430.61
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance³ (Sum Lines 11 to 15b)	16	\$ 695,559.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,559.81
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,254.45	\$ 4,824.87	\$ -	\$ 44,079.32
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 695,559.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,300.89	\$ 98,414.40	\$ -	\$ -	\$ 39,254.45	\$ 4,824.87	\$ -	\$ 1,453,354.42
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
 * Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	\$

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Aliso Viejo is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City/County of Aliso Viejo has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Ann Eifert

Director of Finance (Print Name)

10/29/25

Date

Ann Eifert

Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-20

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALISO VIEJO, CALIFORNIA, CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR THE CITY OF ALISO VIEJO

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

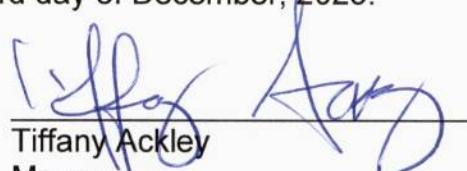
WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL FOR THE CITY OF ALISO VIEJO DOES HEREBY INFORM OCTA THAT:

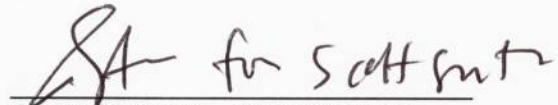
- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of the fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Aliso Viejo.
- c) The City of Aliso Viejo Director of Financial Services is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

PASSED, APPROVED AND ADOPTED this 3rd day of December, 2025.



Tiffany Ackley
Mayor

APPROVED AS TO FORM:



Scott C. Smith, City Attorney

ATTEST:



Kathy Bailor, Interim City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ALISO VIEJO)

I, KATHY BAILOR, Interim City Clerk of the City of Aliso Viejo, California, DO HEREBY CERTIFY that the foregoing is the original of Resolution No. 2025-20 duly passed and adopted by the City Council of the City of Aliso Viejo at their regular meeting held on the 3rd day of December, 2025, by the following roll call vote, to wit:

AYES: Mayor Ackley, Mayor Pro Tem Duncan, Councilmembers Dwyer, Munzing and Zandbergen

NOES: None

ABSENT: None



KATHY BAILOR
INTERIM CITY CLERK

(SEAL)



Orange County Transportation Authority

M2 Fact Sheet

City of Anaheim

Fiscal Year Ended June 30, 2025

Council Action 12/9/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$16,726,879	\$13,196,392
Interest	\$434,672	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	1,363,696	6,575,764	5,134,242	2,805,218	0
Local Fair Share Interest	1,395,090	385,195	0	1,780,285	0
Comprehensive Transportation Funding Program	-6,388,959	8,099,706	3,336,651	-1,625,905	0
Regional Traffic Signal Synchronization Program	-1,291,840	188,755	0	-1,103,084	0
Senior Mobility Program or SNEMT	1,276,353	387,931	797,982	866,302	0
Senior Mobility Program or SNEMT Interest	111,603	49,477	0	161,080	0
Community Based Transit/Circulators	-50,085	145,304	128,526	-33,306	0
Safe Transit Stops	-107,205	0	1,261	-108,466	0
Water Quality Program (Project X)	-704,300	0	474,513	-1,178,812	0
Other	4,214,709	0	0	4,214,709	0
Grand Total	-180,938	15,832,132	9,873,174	5,778,020	0

Last External Auditor Review: LFS: 2025 SMP: 2023

M2 Expenditure Report Fiscal Year Ended June 30, 2025 Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ (6,388,959.26)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (1,291,839.74)	\$ -
Q Local Fair Share	4	\$ 1,363,696.49	\$ 1,395,090.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 1,276,352.77	\$ 111,602.53
V Community Based Transit/Circulators	9	\$ (50,084.51)	\$ -
W Safe Transit Stops	10	\$ (107,205.39)	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ (704,299.83)	\$ -
Other*	12	\$ 4,214,709.00	\$ -
Balances at Beginning of Fiscal Year	13	\$ (1,687,630.47)	\$ 1,506,692.53
Monies Made Available During Fiscal Year	14	\$ 15,397,460.06	\$ 434,672.05
Total Monies Available (Sum Lines 13 & 14)	15	\$ 13,709,829.59	\$ 1,941,364.58
Expenditures During Fiscal Year	16	\$ 9,873,174.12	\$ -
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ (1,625,904.62)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (1,103,084.49)	\$ -
Q Local Fair Share	20	\$ 2,805,218.27	\$ 1,780,284.96
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 866,301.50	\$ 161,079.62
V Community Based Transit/Circulators	25	\$ (33,305.61)	\$ -
W Safe Transit Stops	26	\$ (108,466.16)	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ (1,178,812.42)	\$ -
Other*	28	\$ 4,214,709.00	\$ -

* Please provide a specific description

Schedule 1- Line 2: Project O true up expenses \$69,084.18 due to ineligible items.

Ineligible expenses paid by City match.

Schedule 1 -Line 3: Project P true up expenses (\$1,912.74) due to eligible items.

Eligible expenses true up return to City match.

Schedule 1- Line 8: SMP Fund Balance adjustment (.29) and restated interest \$220.69

Schedule 1- Line 9: Project V City Match revenue \$51,017.89

Schedule 1- Line 11: Project X true up expenses \$26,322.85 due to ineligible items.

Ineligible expenses paid by City match.

Schedule 1-Line 28: Other: \$4.3M ARTIC Land from local sources, (\$123K) SLPP funding


\$4K Sale of remnant parcel.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ 8,099,705.80	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 188,755.25	\$ -
Q Local Fair Share	4	\$ 6,575,763.63	\$ 385,194.96
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 387,930.89	\$ 49,477.09
V Community Based Transit/Circulators	9	\$ 145,304.49	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 15,397,460.06	\$ 434,672.05
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 3,336,651.16	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 5,134,241.85	\$ -
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 797,982.16	\$ -
V Community Based Transit/Circulators	22	\$ 128,525.59	\$ -
W Safe Transit Stops	23	\$ 1,260.77	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ 474,512.59	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 9,873,174.12	\$ -
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 5,524,285.94	\$ 434,672.05

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ 3,336,651.16	\$ -	\$ -	\$ -	\$ 50,365.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,387,016.90
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,931,264.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,931,264.39
Signals, Safety Devices, & Street Lights	4	\$ 2,533,029.00	\$ 753,758.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,286,787.57
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474,512.59	\$ -	\$ -	\$ -	\$ -	\$ 474,512.59
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 2,533,029.00	\$ 753,758.57	\$ 3,336,651.16	\$ -	\$ -	\$ -	\$ 4,981,630.13	\$ -	\$ 474,512.59	\$ -	\$ -	\$ -	\$ -	\$ 12,079,581.45
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 2,533,029.00	\$ 753,758.57	\$ 3,336,651.16	\$ -	\$ -	\$ -	\$ 4,981,630.13	\$ -	\$ 474,512.59	\$ -	\$ -	\$ -	\$ -	\$ 12,079,581.45
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ 5,041,786.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,041,786.00
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 9,152,064.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,152,064.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 14,193,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,193,850.00
Other	17	\$ -	\$ 28,414.60	\$ -	\$ -	\$ -	\$ -	\$ 152,611.72	\$ -	\$ -	\$ -	\$ 927,768.52	\$ -	\$ -	\$ 1,108,794.84
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 16,726,879.00	\$ 782,173.17	\$ 3,336,651.16	\$ -	\$ -	\$ -	\$ 5,134,241.85	\$ -	\$ 474,512.59	\$ -	\$ 927,768.52	\$ -	\$ -	\$ 27,382,226.29
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
 * Transportation related only
 * Please provide a specific description

Other M2	
Project V	128,525.59
Senior Mobility	797,982.16
Project W	1,260.77
Total Other M2	927,768.52

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Local Fair Share Project List

Table with 4 columns: PROJECT NAME, TYPE OF EXPENDITURE, AMOUNT, INTEREST. Contains a list of 55 project entries with their respective expenditure types and amounts.

GRAND TOTAL PROJECT Q EXPENDED \$ 5,134,241.85

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Anaheim is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and
- The City/County of Anaheim has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Deborah A. Moreno
Director of Finance (Print Name)

12/11/25
Date

Deborah A. Moreno
Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-102

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ANAHEIM ADOPTING THE MEASURE M2 EXPENDITURE REPORT AND AUTHORIZING THE CITY OF ANAHEIM FINANCE DIRECTOR TO SIGN AND SUBMIT THE EXPENDITURE REPORT TO THE ORANGE COUNTY TRANSPORTATION AUTHORITY ON BEHALF OF THE CITY OF ANAHEIM.

WHEREAS, Orange County Transportation Authority (“OCTA”) Local Transportation Authority Ordinance No. 3, requires local jurisdictions to meet eligibility requirements and submit eligibility verification packages to OCTA in order to remain eligible to receive M2 funds.

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements.

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the Expenditure Report must be adopted and submitted to OCTA each year within six months of the end of the local jurisdiction’s fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Anaheim that:

a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.

b) The M2 Expenditure Report is hereby adopted by the City of Anaheim.

CLERK'S CERTIFICATE

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF ANAHEIM)

I, THERESA BASS, City Clerk of the City of Anaheim, do hereby certify that the foregoing is the original Resolution No. 2025-102 adopted at a regular meeting provided by law, of the Anaheim City Council held on the 16th day of December, 2025 by the following vote of the members thereof:

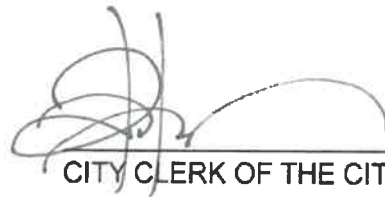
AYES: Mayor Aitken and Council Members Meeks, Balius, Leon, Rubalcava, Kurtz and Maahs

NOES: None


ABSTAIN: None

ABSENT: None

IN WITNESS WHEREOF, I have hereunto set my hand this 17th day of December, 2025.


CITY CLERK OF THE CITY OF ANAHEIM

(SEAL)

I, Blake Carri
Deputy City Clerk for the City of Anaheim, California, do hereby certify that this is a true and correct copy of the original RES-2025-102 on file in the Office of the City Clerk, adopted by the Anaheim City Council on December 16, 2025

Deputy City Clerk
City of Anaheim
Anaheim, CA



Orange County Transportation Authority

M2 Fact Sheet

City of Brea

Fiscal Year Ended June 30, 2025

Council Action 12/16/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$2,391,120	\$838,243
Interest	\$120,928	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	2,667,747	1,373,630	500,499	3,540,879	0
Local Fair Share Interest	263,061	82,287	0	345,347	0
Comprehensive Transportation Funding Program	1,315,544	0	856,567	458,977	0
Comprehensive Transportation Funding Program Interest	0	38,642	38,642	0	0
Senior Mobility Program or SNEMT	0	66,653	66,653	0	0
Grand Total	4,246,352	1,561,212	1,462,360	4,345,203	0

Last External Auditor Review: LFS: 2025 SMP: 2020

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ 1,315,544.41	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 2,667,746.95	\$ 263,060.79
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 3,983,291.36	\$ 263,060.79
Monies Made Available During Fiscal Year	14	\$ 1,440,283.40	\$ 120,928.16
Total Monies Available (Sum Lines 13 & 14)	15	\$ 5,423,574.76	\$ 383,988.95
Expenditures During Fiscal Year	16	\$ 1,423,718.79	\$ 38,641.60
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ 458,977.41	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 3,540,878.56	\$ 345,347.35
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ -	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

Revenue Other - The RCP and RTSSP had negative beginning balances of \$1,000,614.05 and \$60,333, respectively. This is due to previously reporting expenditures in these categories that were funded by Developer Impact Fees already reported in Schedule 3. In addition, as reported in 2024, the City received a payment from OCTA of \$1,398,750 and still has a remaining balance of \$458,978 as of 06/2025.

O Interest - Other \$213,244 Represents a correction of prior year. All interests related to this project have been spent.

Other M2 - Other \$136,007 represents a correction of prior year expenditures of \$136,007.


Other M2 Interest - Other \$3018 represents a correction of prior year. All interests related to the SMP have been spent.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ 38,641.60
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,373,630.40	\$ 82,286.56
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 66,653.00	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,440,283.40	\$ 120,928.16
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 856,567.00	\$ 38,641.60
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 500,498.79	\$ -
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 66,653.00	\$ -
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 1,423,718.79	\$ 38,641.60
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 16,564.61	\$ 82,286.56

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ 82,987.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,987.00
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ 619,469.06	\$ 856,567.00	\$ 38,641.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,514,677.66
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,936.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,936.29
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ 619,469.06	\$ 856,567.00	\$ 38,641.60	\$ -	\$ -	\$ 73,936.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,588,613.95
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ 619,469.06	\$ 856,567.00	\$ 38,641.60	\$ -	\$ -	\$ 73,936.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,588,613.95
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,108.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393,108.64
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 2,391,120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,391,120.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,453.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,453.86
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 2,391,120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,562.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,817,682.50
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,653.00	\$ -	\$ -	\$ 66,653.00
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 2,391,120.00	\$ 702,456.06	\$ 856,567.00	\$ 38,641.60	\$ -	\$ -	\$ 500,498.79	\$ -	\$ -	\$ -	\$ 66,653.00	\$ -	\$ -	\$ 4,555,936.45
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: </p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
* Transportation related only
* Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

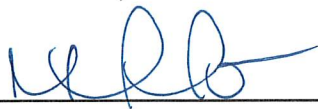
- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Brea is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City/County of Brea has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Monica Lo

Director of Finance (Print Name)

12/9/25

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-069

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BREA
CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR
THE CITY OF BREA.**

A. RECITALS:

(i) Local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

(ii) Local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

(iii) Local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

(iv) The M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

(v) The M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

B. RESOLUTION:

NOW, THEREFORE, be it is found, determined and resolved by the City Council of the City of Brea as follows:

1. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues

including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.

2. The M2 Expenditure Report is hereby adopted by the City of Brea.

3. The City of Brea Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

APPROVED AND ADOPTED this 16th day of December, 2025.



Cecilia Hupp, Mayor

ATTEST:

Victoria Popescu, City Clerk

I, Victoria Popescu, City Clerk of the City of Brea, do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Brea, held on the 16th day of December, 2025, by the following vote:

AYES: COUNCIL MEMBERS: Hupp, Simonoff, Marick, Stewart, Vargas.

NOES: COUNCIL MEMBERS: None.

ABSENT: COUNCIL MEMBERS: None.

ABSTAIN: COUNCIL MEMBERS: None.

DATED: 12/17/2025

ATTEST:

Victoria Popescu, City Clerk

RESO NO. 2025-069
December 16, 2025



Orange County Transportation Authority

M2 Fact Sheet

City of Costa Mesa

Fiscal Year Ended June 30, 2025

Council Action 12/2/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$11,405,643	\$9,827,861
Interest	\$340,136	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	8,413,292	3,485,654	5,362,476	6,536,470	0
Local Fair Share Interest	0	340,136	340,136	0	0
Comprehensive Transportation Funding Program	221,548	0	0	221,548	0
Regional Traffic Signal Synchronization Program	-810,904	0	167,805	-978,710	0
Senior Mobility Program or SNEMT	-61,521	123,490	318,740	-256,770	0
Community Based Transit/Circulators	-11,401	0	0	-11,401	0
Safe Transit Stops	578	0	0	578	0
Water Quality Program (Project X)	-110,223	489,156	376,186	2,748	0
Freeway Environmental Mitigation	-36,889	0	0	-36,889	0
Other	92,571	0	0	92,571	0
Grand Total	7,697,051	4,438,437	6,565,343	5,570,145	0

Last External Auditor Review: LFS: 2025 SMP: 2020

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M: Freeway Projects	1	\$ (36,889.00)	\$ -
O :Regional Capacity Program (RCP)	2	\$ 221,547.98	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (810,904.29)	\$ -
Q :Local Fair Share	4	\$ 8,413,292.26	\$ -
R :High Frequency Metrolink Service	5	\$ -	\$ -
S :Transit Extensions to Metrolink	6	\$ -	\$ -
T :Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U :Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ (61,520.73)	\$ -
V :Community Based Transit/Circulators	9	\$ (11,401.00)	\$ -
W :Safe Transit Stops	10	\$ 577.91	\$ -
X :Environmental Cleanup Program (Water Quality)	11	\$ (110,222.54)	\$ -
Other*	12	\$ 92,570.88	\$ -
Balances at Beginning of Fiscal Year	13	\$ 7,697,051.47	\$ -
Monies Made Available During Fiscal Year	14	\$ 4,098,300.70	\$ 340,136
Total Monies Available (Sum Lines 13 & 14)	15	\$ 11,795,352.17	\$ 340,136
Expenditures During Fiscal Year	16	\$ 6,225,207.08	\$ 340,136
Balances at End of Fiscal Year			
A-M: Freeway Projects	17	\$ (36,889.00)	\$ -
O :Regional Capacity Program (RCP)	18	\$ 221,547.98	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (978,709.55)	\$ -
Q :Local Fair Share	20	\$ 6,536,470.31	\$ -
R :High Frequency Metrolink Service	21	\$ -	\$ -
S :Transit Extensions to Metrolink	22	\$ -	\$ -
T :Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U :Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ (256,770.34)	\$ -
V :Community Based Transit/Circulators	25	\$ (11,401.00)	\$ -
W :Safe Transit Stops	26	\$ 577.91	\$ -
X :Environmental Cleanup Program (Water Quality)	27	\$ 2,747.90	\$ -
Other*	28	\$ 92,570.88	\$ -

* Please provide a specific description

*Beginning and Ending Balance for Other -Line 12 and Line 28 was the accumulated total of following items that were previously funded by Measure M funds and reported on Prior Year's M2 reports:

- \$ 15,931 Reimbursement from SCE for the Harbor Widening Project (O-CTFP).
- \$ 64,568.32 :Reimbursement from City of Santa Ana for MacArthur Boulevard Rehabilitation project. reported on FY2021 M2 report.
- \$ 6,600 : Reimbursement from Mesa Consolidated Water District for East 19th Street Improvement project. reported on FY2021 M2 report.
- \$ 5,471.56: Reimbursement from City of Santa Ana for Bear Street SSP. Reported on FY2023 M2 report.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M :Freeway Projects	1	\$ -	\$ -
O :Regional Capacity Program (RCP)	2	\$ -	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q :Local Fair Share	4	\$ 3,485,654.34	\$ 340,135.86
R :High Frequency Metrolink Service	5	\$ -	\$ -
S :Transit Extensions to Metrolink	6	\$ -	\$ -
T :Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U :Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 123,490.36	\$ -
V :Community Based Transit/Circulators	9	\$ -	\$ -
W :Safe Transit Stops	10	\$ -	\$ -
X :Environmental Cleanup Program (Water Quality)	11	\$ 489,156.00	\$ -
:Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 4,098,300.70	\$ 340,135.86
Expenditures:			
A-M :Freeway Projects	14	\$ -	\$ -
O :Regional Capacity Program (RCP)	15	\$ -	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 167,805.26	\$ -
Q :Local Fair Share	17	\$ 5,362,476.29	\$ 340,135.86
R :High Frequency Metrolink Service	18	\$ -	\$ -
S :Transit Extensions to Metrolink	19	\$ -	\$ -
T :Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U :Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 318,739.97	\$ -
V :Community Based Transit/Circulators	22	\$ -	\$ -
W :Safe Transit Stops	23	\$ -	\$ -
X :Environmental Cleanup Program (Water Quality)	24	\$ 376,185.56	\$ -
:Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 6,225,207.08	\$ 340,135.86
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (2,126,906.38)	\$ -

* Please provide a specific description


Revenue for Water Quality project (X)- line 11

City recorded following two payments received from OCTA in September 2025 for Water Quality Program (project X) on the accrual basis and reported as FY24-25 revenue on M2 report :
 \$375,000 received on 9/10/25 and \$114,156 received on 9/30/25

Interest Revenue for Local Fair Share (Q) - line 4

This amount included an interest adjustment (-\$34,464) made in FY23-24 after filing M2 report.
 City reported \$330,259 Interest for M2 Fairshare fund on FY2024 M2 report but the final Investment income was adjusted and reduced to \$295,795 on City's FY23-24 Annual Comprehensive Financial Report (ACFR).

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 1,531,342.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,531,342.51
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ 1,248,255.26	\$ -	\$ -	\$ -	\$ -	\$ 1,283,403.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,531,659.09
Street Reconstruction - Pavement	3b	\$ 872,358.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 872,358.07
Signals, Safety Devices, & Street Lights	4	\$ 155,830.06	\$ 23,049.07	\$ -	\$ -	\$ 167,805.26	\$ -	\$ 299,399.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 646,083.71
Pedestrian Ways & Bikepaths	5	\$ 525,564.24	\$ 309,865.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835,429.75
Storm Drains	6	\$ 225,425.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 376,185.56	\$ -	\$ -	\$ -	\$ -	\$ 601,611.21
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 1,779,178.02	\$ 1,581,169.84	\$ -	\$ -	\$ 167,805.26	\$ -	\$ 1,582,803.15	\$ -	\$ 376,185.56	\$ -	\$ -	\$ -	\$ -	\$ 5,487,141.83
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 1,779,178.02	\$ 1,581,169.84	\$ -	\$ -	\$ 167,805.26	\$ -	\$ 1,582,803.15	\$ -	\$ 376,185.56	\$ -	\$ -	\$ -	\$ -	\$ 5,487,141.83
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ 1,659,298.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,779,673.14	\$ 340,135.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,779,107.93
Street Lights & Traffic Signals	13	\$ 2,434,707.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,434,707.66
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 4,001,115.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,001,115.87
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 8,095,122.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,779,673.14	\$ 340,135.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,214,931.46
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,739.97	\$ -	\$ -	\$ 318,739.97
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 11,405,642.99	\$ 1,581,169.84	\$ -	\$ -	\$ 167,805.26	\$ -	\$ 5,362,476.29	\$ 340,135.86	\$ 376,185.56	\$ -	\$ 318,739.97	\$ -	\$ -	\$ 19,552,155.77
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
 * Transportation related only
 * Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:


- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Costa Mesa is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Costa Mesa has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Carol Molina

Director of Finance (Print Name)

November 17, 2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-46

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COSTA MESA, CALIFORNIA, ADOPTING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF COSTA MESA FOR THE FISCAL YEAR ENDING JUNE 30, 2025

THE CITY COUNCIL OF THE CITY OF COSTA MESA HEREBY FINDS, DETERMINES, AND DECLARES AS FOLLOWS:

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by the local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report must include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six (6) months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COSTA MESA AS FOLLOWS:


Section 1. The City Council of the City of Costa Mesa does hereby inform the OCTA that:

- (a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of the fiscal year.
- (b) The M2 Expenditure Report is hereby adopted by the City of Costa Mesa.

- (c) The Costa Mesa Finance Director is hereby authorized to sign and submit the Measure M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

Section 2. The City Clerk shall certify to the passage and adoption of this Resolution and shall enter it into the book of original resolutions.

PASSED AND ADOPTED this 2nd day of December, 2025.



John Stephens, Mayor

ATTEST:



Brenda Green, City Clerk

APPROVED AS TO FORM:



Kimberly Hall Barlow, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF COSTA MESA)

I, BRENDA GREEN, City Clerk of the City of Costa Mesa, DO HEREBY CERTIFY that the above and foregoing is the original of Resolution No. 2025-46 and was duly passed and adopted by the City Council of the City of Costa Mesa at a regular meeting held on the 2nd day of December, 2025, by the following roll call vote, to wit:

AYES: COUNCIL MEMBERS: BULEY, GAMEROS, MARR, PETTIS, REYNOLDS, CHAVEZ, AND STEPHENS.

NOES: COUNCIL MEMBERS: NONE.

ABSENT: COUNCIL MEMBERS: NONE.

IN WITNESS WHEREOF, I have hereby set my hand and affixed the seal of the City of Costa Mesa this 3rd day of December, 2025.



Brenda Green, City Clerk



Orange County Transportation Authority

M2 Fact Sheet

County of Orange

Fiscal Year Ended June 30, 2025

Council Action 12/2/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$0	\$0
Interest	\$172,530	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	0	5,673,762	5,673,762	0	0
Comprehensive Transportation Funding Program	-296,608	1,927,877	1,927,877	-296,608	0
Senior Mobility Program or SNETM	3,066,886	4,938,268	4,083,276	3,921,878	0
Senior Mobility Program or SNETM Interest	0	172,530	172,530	0	0
Community Based Transit/Circulators	16,688	143,346	73,870	86,164	0
Water Quality Program (Project X)	0	758,972	758,972	0	0
Grand Total	2,786,966	13,614,754	12,690,287	3,711,434	0

Last External Auditor Review: LFS: 2024 SMP & SNETM: 2025

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M: Freeway Projects	1	\$ -	\$ -
O: Regional Capacity Program (RCP)	2	\$ (296,608.00)	\$ -
P: Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q: Local Fair Share	4	\$ -	\$ -
R: High Frequency Metrolink Service	5	\$ -	\$ -
S: Transit Extensions to Metrolink	6	\$ -	\$ -
T: Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U: Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 3,066,886.00	\$ -
V: Community Based Transit/Circulators	9	\$ 16,688.00	\$ -
W: Safe Transit Stops	10	\$ -	\$ -
X: Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 2,786,966.00	\$ -
Monies Made Available During Fiscal Year	14	\$ 12,681,809.00	\$ 172,529.70
Total Monies Available (Sum Lines 13 & 14)	15	\$ 15,468,775.00	\$ 172,529.70
Expenditures During Fiscal Year	16	\$ 12,517,756.98	\$ 172,529.70
Balances at End of Fiscal Year			
A-M: Freeway Projects	17	\$ -	\$ -
O: Regional Capacity Program (RCP) ^(a)	18	\$ (296,608.00)	\$ -
P: Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q: Local Fair Share	20	\$ -	\$ -
R: High Frequency Metrolink Service	21	\$ -	\$ -
S: Transit Extensions to Metrolink	22	\$ -	\$ -
T: Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U: Senior Mobility Program or Senior Non-Emergency Medical Program ^(b)	24	\$ 3,161,462.00	\$ -
V: Community Based Transit/Circulators ^(c)	25	\$ 86,164.02	\$ -
W: Safe Transit Stops	26	\$ -	\$ -
X: Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

- ^(a) Project O (RCP) Ending Balance includes \$296,608 outstanding receivable for Ortega Highway revenues deferred.
- ^(b) Project U SMP/SNEMP FY Ending Balance includes \$3,161,462 for Net Revenues for Sr Mobility/SNEMP.
- ^(c) Project V CBT Ending Balance includes \$16,525, \$15,371, \$15,255, \$18,162 & \$20,852 in revenues recognized in FY 2024-25 for for \$16,525, \$15,371, \$15,255, \$18,162 & \$20,852 in expenditures to be recognized in FY 2025-26 for Ranch Ride (Rancho TMA).

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP) ①	2	\$ 1,927,877.00	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share ②	4	\$ 5,673,762.00	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Sr Non-Emergency Medical Program ③	8	\$ 4,177,852.00	\$ 172,529.70
V Community Based Transit/Circulators ④	9	\$ 143,346.00	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality) ⑤	11	\$ 758,972.00	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 12,681,809.00	\$ 172,529.70
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP) ①	15	\$ 1,927,877.00	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share ②	17	\$ 5,673,762.00	\$ -
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Sr Non-Emergency Medical Program ③	21	\$ 4,083,276.00	\$ 172,529.70
V Community Based Transit/Circulators ④	22	\$ 73,869.98	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality) ⑤	24	\$ 758,972.00	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 12,517,756.98	\$ 172,529.70
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 164,052.02	\$ -

* Please provide a specific description

- ① Project O (M2 RCP) includes \$1,927,877 expenditures for Cow Camp Road Segment 2 (Project 17-ORCO-ACE-3868) for revenues in FY 2024-25 M2 Comprehensive Transportation Funding Program (CTFP).
- ② Project Q (M2 LFS) includes expenditures in various locations in Unincorporated Orange County for M2 Local Fair Share revenues received in FY 2024-25.
- ③ Other M2 Project U SMP/SNEMP includes OCCR's expenditures for Sr Mobility Program or Senior Non-Emergency Medical Program for revenues in FY 2024-25. Project U revenues do not reflect the June 30, 2025 payment of \$760,416 as shown on the September 18, 2025 OCTA Measure M2 Payments to Local Agencies report due to a timing difference. The payment was recorded in the County's cash receipts on August 17, 2025 and will be reflected in the FY 2025-26 Annual Expenditure Report.
- ④ Other M2 Project V CBT includes \$73,870 in expenditures for \$16,688 in revenue in FY 2023-24 & \$36,207 and \$20,975 in revenue in FY 2024-25 for Ranch Ride (Rancho TMA); Expenditures for \$16,525, \$15,371, \$15,255, \$18,162 and \$20,852 will be recognized in FY 2025-26.
- ⑤ Project X Water Quality (Environmental) includes OCCR's expenditures for Stormwater Runoff Qlty & Qty Control BMP (Project 14-ORCO-ECP-3740) for revenues in FY 2024-25. Invoice dated 7/13/21, finalized and paid 8/21/24; recorded in FY24-25 consistent with ACFR treatment.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ⁺	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ 1,813.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,869.98	\$ -	\$ -	\$ 75,682.98
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ 1,927,877.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,927,877.00
Street Reconstruction	3a	\$ -	\$ 1,114,442.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114,442.00
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ 1,114,442.00	\$ 1,927,877.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,042,319.00
Right of Way Acquisition	9	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ 1,114,592.00	\$ 1,927,877.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,042,469.00
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,972.00	\$ -	\$ -	\$ -	\$ -	\$ 758,972.00
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,673,762.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,673,762.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,673,762.00	\$ -	\$ 758,972.00	\$ -	\$ -	\$ -	\$ -	\$ 6,432,734.00
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,083,276.00	\$ 172,529.70	\$ -	\$ 4,255,805.70
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ -	\$ 1,116,405.00	\$ 1,927,877.00	\$ -	\$ -	\$ -	\$ 5,673,762.00	\$ -	\$ 758,972.00	\$ -	\$ 4,157,145.98	\$ 172,529.70	\$ -	\$ 13,806,691.68
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: <u> <i>OC</i> </u></p>													

M2 Expenditure Report
 Fiscal Year Ended June 30, 2025
 Streets and Roads Detailed Use of Funds

MOE: N/A	Fr: ① Dev Impact Fees	Fr: ① Σ Project O N/A this FY To: Schedule 2 Line 15	Project P: N/A OCTA is the lead	Fr: ② Σ Project Q To: Schedule 2 Line 17	Fr: ③ Σ Project X To: Schedule 2 Line 24	Fr: ④ Σ (Project U) Fr: ⑤ (Project V) To: Schedule 2 Lines 21 & 22	Other: N/A	\$ 12,690,287 without ① Dev Fees CR: Sch 2 Line 26		
Schedule 3 Expenditures to Schedule 2		\$ 1,927,877	\$ -	\$ 5,673,762	\$ -	\$ 758,972	\$ -	\$ 4,157,146	\$ 172,530	\$ 12,690,287

①	\$	1,927,877	O	Project O (M2 RCP) includes \$1,927,877.00 expenditures for Cow Camp Road Segment 2 (Project 17-ORCO-ACE-3868) for revenues in FY 2024-25 M2 Comprehensive Transportation Funding Program (CTFP).
②	\$	5,673,762	Q	Project Q (M2 LFS) includes expenditures in various locations in Unincorporated Orange County for M2 Local Fair Share revenues received in FY 2024-25.
③	\$	4,083,276	U	Other M2 Project U SMP/SNEMP includes OCCR's expenditures for Sr Mobility Program or Senior Non-Emergency Medical Program for revenues in FY 2024-25.
④	\$	73,870	V	Other M2 Project V CBT includes \$73,870 in expenditures for \$16,688 in revenue in FY 2023-24 and \$36,207 & \$20,975 in revenue in FY 2024-25 for Ranch Ride (Rancho TMA); Expenditures for \$16,525, \$15,371, \$15,255, \$18,162 and \$20,852 will be recognized in FY 2024-25.
⑤	\$	758,972	X	Project X Water Quality (Environmental) includes OCCR's expenditures for Stormwater Runoff Quality and Quantity Control BMP (Project 14-ORCO-ECP-3740) for revenues in FY 2024-25.
	\$	12,517,757	M2	① ② ③ ④ ⑤ Σ
	\$	172,530	Int	Project U SMP/SNEMP Other M2 interest (OCCR's).
	\$	12,690,287	Total	① ② ③ ④ ⑤ Σ plus interest

- ¹ Includes direct charges for staff time
- ² Other M2 includes A-M, R,S,T,U,V, and W
- * Transportation related only
- * Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
① O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
② Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
③ U	Senior Mobility Program or Senior Non-Emergency Medical Program
④ V	Community Based Transit/Circulators
W	Safe Transit Stops
⑤ X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

✓ All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;

✓ The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;

N/A The County of Orange is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;

✓ The County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and

N/A The County of Orange has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Oana Cosma

Director of Finance (Print Name)

10-30-25

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF ORANGE, CALIFORNIA
CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR
THE COUNTY OF ORANGE

December 2, 2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors for the County of Orange does hereby inform OCTA that:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the County of Orange.
- c) The County of Orange Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

PASSED, APPROVED, AND ADOPTED THIS 2nd day of December 2025

The foregoing was passed and adopted by the following vote of the Orange County Board of Supervisors, on December 02, 2025, to wit:

AYES: Supervisors: JANET NGUYEN, KATRINA FOLEY, VICENTE SARMIENTO
DONALD P. WAGNER, DOUG CHAFFEE
NOES: Supervisor(s):
EXCUSED: Supervisor(s):
ABSTAINED: Supervisor(s):



CHAIRMAN

STATE OF CALIFORNIA)
)
COUNTY OF ORANGE)

I, ROBIN STIELER, Clerk of the Board of Orange County, California, hereby certify that a copy of this document has been delivered to the Chairman of the Board and that the above and foregoing Resolution was duly and regularly adopted by the Orange County Board of Supervisors

IN WITNESS WHEREOF, I have hereto set my hand and seal.



ROBIN STIELER
Clerk of the Board
County of Orange, State of California





Resolution No: 25-131
Agenda Date: 12/02/2025
Item No: 13



I certify that the foregoing is a true and correct copy of the Resolution adopted by the Board of Supervisors, Orange County, State of California

Robin Stieler, Clerk of the Board of Supervisors

By: 
Deputy  B3412D28E08E475...



Orange County Transportation Authority

M2 Fact Sheet

City of Cypress

Fiscal Year Ended June 30, 2025

Council Action 11/10/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$3,637,580	\$3,607,878
Interest	\$78,022	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	1,976,917	1,190,037	2,361,363	805,591	0
Local Fair Share Interest	0	70,556	70,556	0	0
Senior Mobility Program or SNEMT	205,493	71,988	98,382	179,099	0
Senior Mobility Program or SNEMT Interest	0	7,466	7,466	0	0
Other	0	4,424,211	4,424,211	0	0
Grand Total	2,182,410	5,764,258	6,961,978	984,690	0

Last External Auditor Review: LFS: 2022 SMP: 2020

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,976,917	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 205,493	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 2,182,410	\$ -
Monies Made Available During Fiscal Year	14	\$ 5,686,236	\$ 78,022
Total Monies Available (Sum Lines 13 & 14)	15	\$ 7,868,646	\$ 78,022
Expenditures During Fiscal Year	16	\$ 6,883,956	\$ 78,022
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 805,591	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 179,099	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Sources and Uses

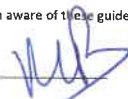
Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,190,037	\$ 70,556
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 71,988	\$ 7,466
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 4,424,211	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 5,686,236	\$ 78,022
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 2,361,363	\$ 70,556
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 98,382	\$ 7,466
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ 4,424,211	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 6,883,956	\$ 78,022
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (1,197,720)	\$ -

* Please provide a specific description

* Other revenues and expenditures include:

Road Maintenance and Rehabilitation Act Revenue	\$ 2,205,017
State Gas Tax Revenue	\$ 1,987,363
Other Local Agency Reimbursements and Grant Revenue	\$ 231,831
	\$ 4,424,211

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other ³	TOTAL
Indirect and/or Overhead	1	\$ 1,239,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,239,053
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ 46,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ 1,592,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,141,742	\$ 70,556	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 57,342
Street Reconstruction - Pavement	3b	\$ 1,592,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,141,742	\$ 70,556	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 57,342
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,399
Pedestrian Ways & Bikepaths	5	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 772,031	\$ 1,022,031
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 1,888,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,361,363	\$ 70,556	\$ -	\$ -	\$ -	\$ -	\$ 3,111,879	\$ 7,432,568
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 1,888,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,361,363	\$ 70,556	\$ -	\$ -	\$ -	\$ -	\$ 3,111,879	\$ 7,432,568
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ 93,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,763
Street Lights & Traffic Signals	13	\$ 107,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,386
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 308,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 509,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,312,332	\$ 1,822,089
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,382	\$ 7,466	\$ -	\$ 105,848
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 3,637,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,361,363	\$ 70,556	\$ -	\$ -	\$ 98,382	\$ 7,466	\$ 4,424,211	\$ 10,599,558
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: </p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
⁴ Other expenditures total \$2,931,055 and are comprised of the following sources:

RMRA monies from the State of CA	\$ 2,205,017
Gas Tax monies from the State of CA	\$ 1,987,363
Other Grants and Local Agency Reimbursements	\$ 231,831
	<u>\$ 4,424,211</u>

Note: \$200,000 of M2 Expenditures reported in Column Q, Line Street Construction - Pavement will be reimbursed by a State grant. Receipt of that grant did not occur until September 2025, making it ineligible to be reported as revenue in FY 2024-25, which in turn causes the available M2 fund balance at 6/30/25 to be understated by \$200,000 for financial reporting (ACFR) and M2 reporting purposes.

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

Other M2 Expenditures:

Senior Mobility Program	\$ 98,382
Senior Mobility Program (Interest)	\$ 7,466
	<u>\$ 105,848</u>

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Cypress is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Cypress has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Matt Burton

Director of Finance (Print Name)

11/5/2025

Date

Signature



¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 7038

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CYPRESS, AND ACTING AS EX OFFICIO GOVERNING BOARD OF DIRECTORS OF THE CYPRESS RECREATION AND PARK DISTRICT, CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF CYPRESS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Cypress, and acting as ex officio governing Board of Directors of the Cypress Recreation and Park District, does hereby inform OCTA as follows:

SECTION 1. The M2 Expenditure Report for Fiscal Year Ended June 30, 2025 is in conformance with the M2 Expenditure Report Template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of the fiscal year.

SECTION 2. The M2 Expenditure Report for Fiscal Year Ended June 30, 2025 (Attachment 1 to this Resolution) is hereby adopted for the City of Cypress, California.

SECTION 3. The Director of Finance of the City of Cypress, California is hereby authorized to sign and submit the Measure M2 Expenditure Report to OCTA for the Fiscal Year Ended June 30, 2025.

PASSED AND ADOPTED by the City Council of the City of Cypress, and acting as ex officio governing Board of Directors of the Cypress Recreation and Park District, at a regular meeting held on the 10th day of November, 2025.

[Handwritten signature]

MAYOR OF THE CITY OF CYPRESS

ATTEST:

[Handwritten signature]
CITY CLERK OF THE CITY OF CYPRESS

STATE OF CALIFORNIA }
COUNTY OF ORANGE }
SS

I, LISA BERGLUND, City Clerk of the City of Cypress, DO HEREBY CERTIFY that the foregoing Resolution was duly adopted at a regular meeting of the said City Council held on the 10th day of November, 2025, by the following roll call vote:

AYES: 4 COUNCIL MEMBERS: Chang, Peat, Medrano and Burke
NOES: 0 COUNCIL MEMBERS:
ABSENT: 0 COUNCIL MEMBERS:

[Handwritten signature]
CITY CLERK OF THE CITY OF CYPRESS



Orange County Transportation Authority

M2 Fact Sheet

City of Dana Point

Fiscal Year Ended June 30, 2025

Council Action 11/4/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$2,395,596	\$1,698,403
Interest	\$98,303	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	1,064,618	805,712	366,356	1,503,975	0
Local Fair Share Interest	0	55,416	55,416	0	0
Senior Mobility Program or SNEMT	233,468	67,647	108,253	192,862	0
Senior Mobility Program or SNEMT Interest	0	4,819	4,819	0	0
Community Based Transit/Circulators	201,597	698,264	1,159,865	-260,004	0
Community Based Transit/Circulators Interest	0	38,069	38,069	0	0
Other	863,304	475,000	0	1,338,304	0
Grand Total	2,362,987	2,144,927	1,732,777	2,775,137	0

Last External Auditor Review: LFS: 2019 SMP: 2019

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,064,618.00	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 233,468.00	\$ -
V Community Based Transit/Circulators	9	\$ 201,597.00	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 863,304.00	\$ -
Balances at Beginning of Fiscal Year	13	\$ 2,362,987.00	\$ -
Monies Made Available During Fiscal Year	14	\$ 2,046,623.83	\$ 98,302.97
Total Monies Available (Sum Lines 13 & 14)	15	\$ 4,409,610.83	\$ 98,302.97
Expenditures During Fiscal Year	16	\$ 1,634,474.22	\$ 98,302.97
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 1,503,974.59	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 192,862.46	\$ -
V Community Based Transit/Circulators	25	\$ (260,004.44)	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ 1,338,304.00	\$ -

* Please provide a specific description

Other \$863.3K - \$388.3K from PY plus \$475K from PY Schedule 2 transfers

Other \$1,338.3K - \$863.3K from PY plus current year \$475K transfers

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 805,712.41	\$ 55,415.61
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 67,647.45	\$ 4,818.75
V Community Based Transit/Circulators	9	\$ 698,263.97	\$ 38,068.61
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 475,000.00	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 2,046,623.83	\$ 98,302.97
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 366,355.82	\$ 55,415.61
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 108,252.99	\$ 4,818.75
V Community Based Transit/Circulators	22	\$ 1,159,865.41	\$ 38,068.61
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 1,634,474.22	\$ 98,302.97
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 412,149.61	\$ -

* Please provide a specific description

Other \$475K - \$235K budgeted transfer from Gen Fund to Coastal Transit Fund plus \$240K budgeted transfer from Fund 5 Clear Air Act to Coastal Transit Fund.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance															
Patching	11	\$ 257,297.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,297.00
Overlay & Sealing	12	\$ 53,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,355.82	\$ 55,415.61	\$ -	\$ -	\$ 108,253.00	\$ 42,887.75	\$ -	\$ 626,712.18
Street Lights & Traffic Signals	13	\$ 586,404.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586,404.39
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 1,498,094.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,498,094.57
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 2,395,595.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,355.82	\$ 55,415.61	\$ -	\$ -	\$ 108,253.00	\$ 42,887.75	\$ -	\$ 2,968,508.14
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,159,865.41	\$ -	\$ -	\$ 1,159,865.41
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 2,395,595.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,355.82	\$ 55,415.61	\$ -	\$ -	\$ 1,268,118.41	\$ 42,887.75	\$ -	\$ 4,128,373.55
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u> SIX </u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
 * Transportation related only
 * Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

City of Dana Point

Signature Page

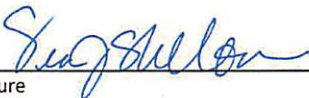
M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Dana Point is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and
- The City of Dana Point has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

SEA SHELTON
Director of Administrative Services (Print Name)

10-24-2025
Date


Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25-11-04-01

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
DANA POINT, CALIFORNIA, CONCERNING THE
MEASURE M (M2) EXPENDITURE REPORT FOR THE
CITY OF DANA POINT FOR FISCAL YEAR 2024-2025**

THE CITY COUNCIL OF THE CITY OF DANA POINT, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dana Point, does hereby inform OCTA that:

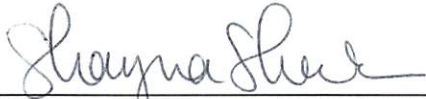
- Section 1. The M2 Expenditure Report, included as Attachment A, is in conformance with the M2 Expenditure Report Template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenue including interest earned, expenditures during the fiscal year and balances at the end of the fiscal year.
- Section 2. The M2 Expenditure Report is hereby adopted by the City of Dana Point.
- Section 3. That Staff is directed to submit the annual M2 Expenditure Report within six months of the end of the fiscal year as required in order to maintain eligibility for any M2 funds and transmit eligibility documents to OCTA.
- Section 4. The City of Dana Point's Director of Administrative Services or City Manager is hereby authorized to sign and submit the Measure M2 Expenditure Report to OCTA for the fiscal year ending 2024-2025.

PASSED, APPROVED, AND ADOPTED this 4th day of November 2025.



MATTHEW PAGANO, MAYOR

ATTEST:



SHAYNA SHARKE, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF DANA POINT)

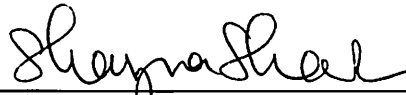
I, SHAYNA SHARKE, City Clerk of the City of Dana Point, California, DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF Resolution No. 25-11-04-01 adopted by the City Council of the City of Dana Point, California, at a regular meeting thereof held on the 4th day of November 2025, by the following vote:

AYES: Federico, Frost, Gabbard, Villar, Pagano

NOES: None

ABSENT: None

ABSTAIN: None



SHAYNA SHARKE
CITY CLERK



Orange County Transportation Authority

M2 Fact Sheet

City of Fountain Valley

Fiscal Year Ended June 30, 2025

Council Action 11/18/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$2,237,144	\$1,720,476
Interest	\$128,439	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	3,718,888	1,471,407	1,559,679	3,630,615	0
Local Fair Share Interest	91,955	120,587	91,955	120,587	0
Senior Mobility Program or SNEMT	282,025	101,036	120,590	262,471	0
Senior Mobility Program or SNEMT Interest	8,381	7,853	8,381	7,853	0
Grand Total	4,101,250	1,700,882	1,780,606	4,021,526	0

Last External Auditor Review: LFS: 2021 SMP: 2019

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description		Line No.	Amount	Interest
Balances at Beginning of Fiscal Year				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 3,718,888.04	\$ 91,955.41
R	High Frequency Metrolink Service	5	\$ -	\$ -
S	Transit Extensions to Metrolink	6	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 282,024.87	\$ 8,381.37
V	Community Based Transit/Circulators	9	\$ -	\$ -
W	Safe Transit Stops	10	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
	Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year		13	\$ 4,000,912.91	\$ 100,336.78
Monies Made Available During Fiscal Year		14	\$ 1,572,442.72	\$ 128,439.40
Total Monies Available (Sum Lines 13 & 14)		15	\$ 5,573,355.63	\$ 228,776.18
Expenditures During Fiscal Year		16	\$ 1,680,269.20	\$ 100,336.78
Balances at End of Fiscal Year				
A-M	Freeway Projects	17	\$ -	\$ -
O	Regional Capacity Program (RCP)	18	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q	Local Fair Share	20	\$ 3,630,615.43	\$ 120,586.51
R	High Frequency Metrolink Service	21	\$ -	\$ -
S	Transit Extensions to Metrolink	22	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 262,471.00	\$ 7,852.89
V	Community Based Transit/Circulators	25	\$ -	\$ -
W	Safe Transit Stops	26	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
	Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,471,406.83	\$ 120,586.51
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 101,035.89	\$ 7,852.89
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,572,442.72	\$ 128,439.40
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 1,559,679.44	\$ 91,955.41
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 120,589.76	\$ 8,381.37
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 1,680,269.20	\$ 100,336.78
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (107,826.48)	\$ 28,102.62

* Please provide a specific description

M2 Expenditure Report
 Fiscal Year Ended June 30, 2025
 Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 436,175.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,175.00
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,393,695.49	\$ 82,169.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475,864.84
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,660.11	\$ 8,469.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,130.01
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,537,355.60	\$ 90,639.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627,994.85
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,537,355.60	\$ 90,639.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627,994.85
Maintenance															
Patching	11	\$ 761,381.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 761,381.96
Overlay & Sealing	12	\$ 626,440.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626,440.38
Street Lights & Traffic Signals	13	\$ 413,146.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,323.83	\$ 1,316.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,786.64
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 1,800,968.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,323.83	\$ 1,316.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,824,608.98
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,589.76	\$ 8,381.37	\$ -	\$ 128,971.13
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 2,237,143.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,559,679.43	\$ 91,955.42	\$ -	\$ -	\$ 120,589.76	\$ 8,381.37	\$ -	\$ 4,017,749.96
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u>RC</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
 * Transportation related only
 * Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:


- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Fountain Valley is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City of Fountain Valley's Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Fountain Valley has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Ryan Smith

Director of Finance (Print Name)

Nov 17, 2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 9971

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FOUNTAIN VALLEY CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR THE CITY OF FOUNTAIN FALLEY

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned, and expenditures identified by type and program or project; and

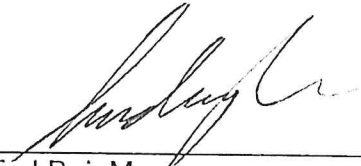
WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED the City Council of the City of Fountain Valley does hereby inform OCTA that:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of the fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Fountain Valley.
- c) The City of Fountain Valley Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

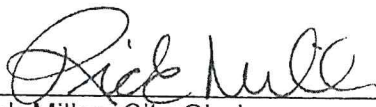
PASSED, APPROVED, AND ADOPTED by the City Council of the City of Fountain Valley at a regular meeting this 2nd day of December 2025.

Ayes: Constantine, Grandis, Harper, Cunneen, Bui
Nays: None
Absent: None
Abstain: None



Ted Bui, Mayor


ATTEST:



Rick Miller, City Clerk

APPROVED AS TO FORM:

Harper & Burns LLP



Attorneys for the City



Orange County Transportation Authority

M2 Fact Sheet

City of Fullerton

Fiscal Year Ended June 30, 2025

Council Action 12/2/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$10,568,672	\$4,921,569
Interest	\$309,947	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	6,813,445	3,114,382	1,487,586	8,440,241	0
Local Fair Share Interest	0	309,530	250,183	59,348	0
Comprehensive Transportation Funding Program	-3,548	36,941	30,925	2,468	0
Regional Traffic Signal Synchronization Program	-3,608,809	154,729	107,635	-3,561,715	0
Senior Mobility Program or SNEMT	323,592	177,345	387,418	113,519	0
Senior Mobility Program or SNEMT Interest	0	417	417	0	0
Grand Total	3,524,680	3,793,346	2,264,164	5,053,861	0

Last External Auditor Review: LFS: 2021 SMP: 2023

M2 Expenditure Report Fiscal Year Ended June 30, 2025 Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ (3,548.22)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (3,608,808.96)	\$ -
Q Local Fair Share	4	\$ 6,813,444.90	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 323,591.95	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 3,524,679.67	\$ -
Monies Made Available During Fiscal Year	14	\$ 3,483,398.12	\$ 309,947.42
Total Monies Available (Sum Lines 13 & 14)	15	\$ 7,008,077.79	\$ 309,947.42
Expenditures During Fiscal Year	16	\$ 2,013,564.62	\$ 250,599.66
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ 2,467.84	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (3,561,714.91)	\$ -
Q Local Fair Share	20	\$ 8,440,241.19	\$ 59,347.76
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 113,519.05	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

Line 4 = Includes adjustment to correct FY23/24 expenditure overstatement of \$38,086.53 for Project 51030 - Casa Blanca-Barris-Fern Area S


M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ 36,940.95	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 154,729.48	\$ -
Q Local Fair Share	4	\$ 3,114,382.38	\$ 309,530.26
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 177,345.31	\$ 417.16
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 3,483,398.12	\$ 309,947.42
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 30,924.89	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 107,635.43	\$ -
Q Local Fair Share	17	\$ 1,487,586.09	\$ 250,182.50
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 387,418.21	\$ 417.16
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 2,013,564.62	\$ 250,599.66
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 1,469,833.50	\$ 59,347.76

* Please provide a specific description

Line 3 - Project #46029 Harbor Signal Synchronization: The \$155,353.38 represents the remaining balance from funds received in FY22; however, to align with the City's revenue recognition, \$154,729.48 is being reported in FY25. The remaining \$623.90 will be reported when earned/spent.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 335,916.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,182.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586,099.15
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ 30,924.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,924.89
Street Reconstruction	3a	\$ 640,767.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,967.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,517,735.19
Street Reconstruction - Pavement	3b	\$ 2,371,022.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,342.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,859,365.48
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ 107,635.43	\$ -	\$ 119,729.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,365.29
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,545.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,545.52
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 3,011,789.96	\$ -	\$ 30,924.89	\$ -	\$ 107,635.43	\$ -	\$ 1,487,586.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,637,936.37
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 3,011,789.96	\$ -	\$ 30,924.89	\$ -	\$ 107,635.43	\$ -	\$ 1,487,586.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,637,936.37
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ 559,267.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 559,267.52
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ 6,661,698.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,661,698.19
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 7,220,965.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,220,965.71
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,418.21	\$ 417.16	\$ -	\$ 387,835.37
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 10,568,672.32	\$ -	\$ 30,924.89	\$ -	\$ 107,635.43	\$ -	\$ 1,487,586.09	\$ 250,182.50	\$ -	\$ -	\$ 387,418.21	\$ 417.16	\$ -	\$ 12,832,836.60
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
 * Transportation related only
 * Please provide a specific description

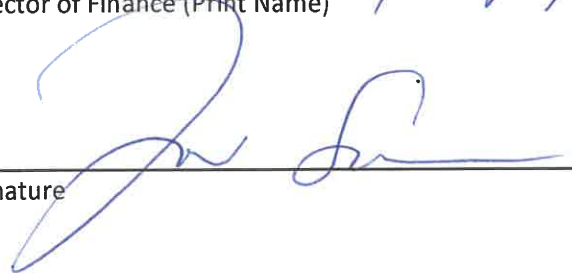
Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Fullerton is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and
- The City/County of Fullerton has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Toni Smart, Deputy Director 12-3-25
 Director of Finance (Print Name) Date


 Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-066

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FULLERTON,
CALIFORNIA, ADOPTING THE CITY OF FULLERTON MEASURE M2
EXPENDITURE REPORT FOR FISCAL YEAR ENDING JUNE 30, 2025

WHEREAS, local jurisdictions must meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) to remain eligible to receive M2 funds.

WHEREAS, local jurisdictions must adopt an annual M2 Expenditure Report as part of the eligibility requirements.

WHEREAS, local jurisdictions must account for net revenues, developer / traffic impact fees and funds expended by local jurisdictions in the M2 Expenditure Report that satisfy Maintenance of Effort requirements.


WHEREAS, the M2 Expenditure Report shall include all net revenue fund balances, interest earned and expenditures identified by type and program or project.

WHEREAS, City Council must adopt the M2 Expenditure Report and submit OCTA each year within six months of the end of the local jurisdiction fiscal year to remain eligible to receive M2 net revenues.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FULLERTON RESOLVES AS FOLLOWS:

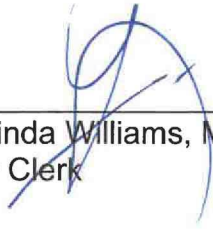
1. The M2 Expenditure Report conforms with the template provided in the Measure M2 Eligibility Guidelines and accounts for net revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.
2. City Council adopts the M2 Expenditure Report.
3. City Council authorizes the City of Fullerton Finance Director to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

ADOPTED BY THE FULLERTON CITY COUNCIL ON DECEMBER 16, 2025



Fred Jung
Mayor

ATTEST:



Lucinda Williams, MMC
City Clerk

Jan 15, 2026

Date

CITY OF FULLERTON
RESOLUTION CERTIFICATION

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF FULLERTON)

RESOLUTION NO. 2025-066

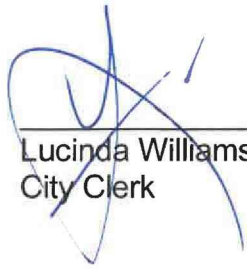
I, Lucinda Williams, City Clerk and ex-officio Clerk of the City Council of the City of Fullerton, California, hereby certify that the whole number of the members of the City Council of the City of Fullerton is five and that City Council adopted the above and foregoing Resolution No. 2025-066 at a regular meeting of the City Council held December 16, 2025 by the following vote:

COUNCIL MEMBERS IN FAVOR: Jung, Charles, Dunlap, Valencia

COUNCIL MEMBERS OPPOSED: None

COUNCIL MEMBERS ABSTAINED: None

COUNCIL MEMBERS ABSENT: Zahra



Lucinda Williams, MMC
City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of Garden Grove

Fiscal Year Ended June 30, 2025

Council Action 12/9/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$12,298,630	\$4,497,736
Interest	\$191,596	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	4,963,884	3,522,337	4,571,294	3,914,927	0
Local Fair Share Interest	0	107,623	107,623	0	0
Comprehensive Transportation Funding Program	-88,823	0	0	-88,823	0
Senior Mobility Program or SNEMT	624,753	225,100	255,642	594,211	0
Senior Mobility Program or SNEMT Interest	0	17,223	17,223	0	0
Other	1,740,250	523,465	392,503	1,871,212	0
Other Interest	0	66,750	66,750	0	0
Grand Total	7,240,064	4,462,498	5,411,035	6,291,527	0

Last External Auditor Review: LFS: 2025 SMP: 2022

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ (88,823.00)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 4,963,884.00	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 624,753.00	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 1,740,250.00	\$ -
Balances at Beginning of Fiscal Year	13	\$ 7,240,064.00	\$ -
Monies Made Available During Fiscal Year	14	\$ 4,270,902.00	\$ 191,596.00
Total Monies Available (Sum Lines 13 & 14)	15	\$ 11,510,966.00	\$ 191,596.00
Expenditures During Fiscal Year	16	\$ 5,219,439.00	\$ 191,596.00
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ (88,823.00)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 3,914,927.00	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 594,211.00	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ 1,871,212.00	\$ -

* Please provide a specific description: This pertains to Traffic Migration Fees net of Expenditures related to the street lights and traffic signal improvements

~ In previous Report, Project Q included the match/share so the ending balance for the program was understated by \$275,068 due to interests, reimbursement from other cities and expenditures not reported previously.

~ In previous Report, Project U included the City's match/share so the ending balance for the program was overstated by \$1,494 due to interest adjustment.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 3,522,337.00	\$ 107,623.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 225,100.00	\$ 17,223.00
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 523,465.00	\$ 66,750.00
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 4,270,902.00	\$ 191,596.00
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 4,571,294.00	\$ 107,623.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 255,642.00	\$ 17,223.00
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ 392,503.00	\$ 66,750.00
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 5,219,439.00	\$ 191,596.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (948,537.00)	\$ -

* Please provide a specific description: This pertains to Traffic Migration Fees net of Expenditures related to the street lights and traffic signal improvements

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other ³	TOTAL
Indirect and/or Overhead	1	\$ 1,957,466.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,957,466.00
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ 2,227,204.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,405,475.00	\$ 107,623.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,740,302.00
Street Reconstruction - Pavement	3b	\$ 2,283,994.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,303,994.00
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction⁴ (Sum Lines 2 to 7b)	8	\$ 4,511,198.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,425,475.00	\$ 107,623.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,044,296.00
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 4,511,198.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,425,475.00	\$ 107,623.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,044,296.00
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,375.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,375.00
Street Lights & Traffic Signals	13	\$ 611,648.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,648.00
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 5,218,318.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,218,762.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance⁵ (Sum Lines 11 to 15b)	16	\$ 5,829,966.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,819.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,975,785.00
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,642.00	\$ 17,223.00	\$ 392,503.00	\$ 665,368.00
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 12,298,630.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,571,294.00	\$ 107,623.00	\$ -	\$ -	\$ 255,642.00	\$ 17,223.00	\$ 392,503.00	\$ 17,642,915.00
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <i>[Signature]</i>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
⁴ Please provide a specific description: This pertains to Traffic Migration Fees net of Expenditures related to the street lights and traffic signal improvements

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Garden Grove is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City/County of Garden Grove has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Patricia Song
Director of Finance (Print Name)

12/1/2025
Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

GARDEN GROVE CITY COUNCIL

RESOLUTION NO. 9949-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GARDEN GROVE
CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR
THE CITY OF GARDEN GROVE

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the City Council for the City of Garden Grove does hereby inform OCTA that:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Garden Grove.
- c) The City of Garden Grove Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

Adopted this 9th day of December 2025.

ATTEST:

/s/ STEPHANIE KLOPFENSTEIN
MAYOR

/s/ LIZABETH VASQUEZ, CMC
CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS:
CITY OF GARDEN GROVE)

I, LIZABETH VASQUEZ, City Clerk of the City of Garden Grove, do hereby certify that the foregoing Resolution was duly adopted by the City Council of the City of Garden Grove, California, at a meeting held on December 9, 2025, by the following vote:

AYES:	COUNCIL MEMBERS:	(7)	NGUYEN, TRAN, DOVINH, MUÑETON, ARESTEGUI, BRIETIGAM, KLOPFENSTEIN
NOES:	COUNCIL MEMBERS:	(0)	NONE
ABSENT:	COUNCIL MEMBERS:	(0)	NONE

/s/ LIZABETH VASQUEZ, CMC
CITY CLERK



Orange County Transportation Authority

M2 Fact Sheet

City of Irvine

Fiscal Year Ended June 30, 2025

Council Action 12/9/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$19,359,017	\$8,681,278
Interest	\$646,009	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	9,576,796	7,528,199	5,256,376	11,848,618	0
Local Fair Share Interest	304,440	646,009	950,449	0	0
Comprehensive Transportation Funding Program	-3,958,191	0	2,729,192	-6,687,383	0
Regional Traffic Signal Synchronization Program	-3,075,033	1,718,476	2,572,257	-3,928,814	0
Senior Mobility Program or SNEMT	-680	292,433	279,093	12,660	0
Community Based Transit/Circulators	-60,000	60,000	0	0	0
Water Quality Program (Project X)	-154,858	154,858	0	0	0
Grand Total	2,632,474	10,399,975	11,787,367	1,245,082	0

Last External Auditor Review: LFS: 2025 SMP: 2021

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances**

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ (3,958,191.00)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (3,075,033.00)	\$ -
Q Local Fair Share	4	\$ 9,576,796.00	\$ 304,440.11
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ (680.00)	\$ -
V Community Based Transit/Circulators	9	\$ (60,000.00)	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ (154,858.00)	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 2,328,034.00	\$ 304,440.11
Monies Made Available During Fiscal Year	14	\$ 9,753,965.93	\$ 646,008.59
Total Monies Available (Sum Lines 13 & 14)	15	\$ 12,081,999.93	\$ 950,448.70
Expenditures During Fiscal Year	16	\$ 10,836,918.21	\$ 950,448.70
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ (6,687,382.77)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (3,928,813.71)	\$ -
Q Local Fair Share	20	\$ 11,848,618.04	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 12,660.16	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

**Adjustment to "Balances at Beginning of Fiscal Year" are as follows:

Project O (line 2): Increase of \$2,201,827 to correct for prior period reported expenditure.

Project Q (line 4): Increase of \$1,000 to correct for prior period expenditure.

Project Q (line 4) "Interest": Increase by \$304,440 for prior period's market value adjustment not reported in FY 23/24.


Project X (line11): Decrease of \$3,078 to correct for prior period reported expenditure.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 1,718,476.43	\$ -
Q Local Fair Share	4	\$ 7,528,198.50	\$ 646,008.59
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 292,433.00	\$ -
V Community Based Transit/Circulators	9	\$ 60,000.00	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 154,858.00	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 9,753,965.93	\$ 646,008.59
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 2,729,191.77	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 2,572,257.14	\$ -
Q Local Fair Share	17	\$ 5,256,376.46	\$ 950,448.70
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 279,092.84	\$ -
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 10,836,918.21	\$ 950,448.70
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (1,082,952.28)	\$ (304,440.11)

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other ³	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ 20,078.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,078.14
Street Reconstruction	3a	\$ 672,603.74	\$ 4,919,090.85	\$ 2,214,554.88	\$ -	\$ -	\$ -	\$ 5,121,624.94	\$ 950,448.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,878,323.11
Street Reconstruction - Pavement	3b	\$ 5,485,215.00	\$ 564,247.78	\$ 150,207.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,199,569.94
Signals, Safety Devices, & Street Lights	4	\$ -	\$ 1,157,235.54	\$ -	\$ -	\$ 2,572,257.14	\$ -	\$ 134,751.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,864,244.20
Pedestrian Ways & Bikepaths	5	\$ 1,287,543.42	\$ 608,252.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,895,796.32
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 7,445,362.16	\$ 7,268,905.21	\$ 2,364,762.04	\$ -	\$ 2,572,257.14	\$ -	\$ 5,256,376.45	\$ 950,448.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,858,111.71
Right of Way Acquisition	9	\$ 593.60	\$ 518,557.34	\$ 364,429.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 883,580.67
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 7,445,955.76	\$ 7,787,462.55	\$ 2,729,191.77	\$ -	\$ 2,572,257.14	\$ -	\$ 5,256,376.45	\$ 950,448.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,741,692.38
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ 3,290,458.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,290,458.34
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 8,622,602.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,622,602.56
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 11,913,060.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,913,060.90
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,092.84	\$ -	\$ -	\$ 279,092.84
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 19,359,016.66	\$ 7,787,462.55	\$ 2,729,191.77	\$ -	\$ 2,572,257.14	\$ -	\$ 5,256,376.45	\$ 950,448.70	\$ -	\$ -	\$ 279,092.84	\$ -	\$ -	\$ 38,933,846.12
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director Initial: </p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
⁴ Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSPI)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Irvine is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Irvine has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Dahle Bulosan
Director of Administrative Services (Print Name)

November 19, 2025
Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

CITY COUNCIL RESOLUTION NO. 25-134

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE, CALIFORNIA, CONCERNING THE FISCAL YEAR 2024-25 MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF IRVINE

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Irvine, DOES HEREBY INFORM OCTA that:

- a) The Fiscal Year 2024-25 M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Irvine.
- c) The City of Irvine's Director of Administrative Services is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ended June 30, 2025.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 9th day of December 2025.


MAYOR OF THE CITY OF IRVINE

ATTEST:


CITY CLERK OF THE CITY OF IRVINE

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF IRVINE)

I, CARL PETERSEN, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 9th day of December 2025.

AYES: 7 COUNCILMEMBERS: Carroll, Go, Liu, Mai, Martinez Franco, Treseder, and Agran
NOES: 0 COUNCILMEMBERS: None
ABSENT: 0 COUNCILMEMBERS: None
ABSTAIN: 0 COUNCILMEMBERS: None


CITY CLERK OF THE CITY OF IRVINE



Orange County Transportation Authority

M2 Fact Sheet

City of La Habra

Fiscal Year Ended June 30, 2025

Council Action 12/15/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$2,762,080	\$1,983,997
Interest	\$103,626	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	3,287,692	1,247,653	1,725,993	2,809,352	0
Local Fair Share Interest	312,026	103,136	300,000	115,162	0
Regional Traffic Signal Synchronization Program	0	240,519	240,519	0	0
Senior Mobility Program or SNEMT	3,881	78,594	80,305	2,170	0
Senior Mobility Program or SNEMT Interest	1,398	491	0	1,889	0
Community Based Transit/Circulators	0	1,744	1,744	0	0
Grand Total	3,604,997	1,672,135	2,348,561	2,928,571	0

Last External Auditor Review: LFS: 2024 SMP: 2019

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 3,287,692.00	\$ 312,026.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 3,881.00	\$ 1,398.00
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 3,291,573.00	\$ 313,424.00
Monies Made Available During Fiscal Year	14	\$ 1,568,508.87	\$ 103,626.25
Total Monies Available (Sum Lines 13 & 14)	15	\$ 4,860,081.87	\$ 417,050.25
Expenditures During Fiscal Year	16	\$ 2,048,560.66	\$ 300,000.00
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 2,809,351.57	\$ 115,161.67
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 2,169.64	\$ 1,888.58
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description


M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 240,518.53	\$ -
Q Local Fair Share	4	\$ 1,247,652.69	\$ 103,135.67
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 78,593.76	\$ 490.58
V Community Based Transit/Circulators	9	\$ 1,743.89	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,568,508.87	\$ 103,626.25
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 240,518.53	\$ -
Q Local Fair Share	17	\$ 1,725,993.12	\$ 300,000.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 80,305.12	\$ -
V Community Based Transit/Circulators	22	\$ 1,743.89	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 2,048,560.66	\$ 300,000.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (480,051.79)	\$ (196,373.75)

* Please provide a specific description

Project P-\$240,518.53 of revenue listed above is a current year accrual for the reimbursable expenditure. In fiscal year, 2024-25, the City received reimbursement for Project P of \$1,742,751.32, which was already recognized as revenue in the previous years.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 635,149.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,341.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,490.22
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,624,118.86	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,924,118.86
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ 48,114.38	\$ -	\$ -	\$ -	\$ 240,518.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,632.91
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,288.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,288.88
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ 373,376.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,376.01
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 421,490.39	\$ -	\$ -	\$ -	\$ 240,518.53	\$ -	\$ 1,665,407.74	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,627,416.66
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 421,490.39	\$ -	\$ -	\$ -	\$ 240,518.53	\$ -	\$ 1,665,407.74	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,627,416.66
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,244.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,244.16
Street Lights & Traffic Signals	13	\$ 905,394.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 905,394.00
Storm Damage	14	\$ 72,113.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,113.00
Other Street Purpose Maintenance	15a	\$ 727,934.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727,934.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 1,705,441.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,244.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,737,685.16
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,049.01	\$ -	\$ -	\$ 82,049.01
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 2,762,080.39	\$ -	\$ -	\$ -	\$ 240,518.53	\$ -	\$ 1,725,993.12	\$ 300,000.00	\$ -	\$ -	\$ 82,049.01	\$ -	\$ -	\$ 5,110,641.05
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of _____ La Habra _____ is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of _____ La Habra _____ has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Jack Ponvanit

12/8/2025

Deputy Director of Finance (Print Name)

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. CC 2025-31

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA HABRA,
CALIFORNIA, CONCERNING THE MEASURE M2 (M2) EXPENDITURE
REPORT FOR THE CITY OF LA HABRA**

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the City Council for the City of La Habra does hereby inform OCTA that:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of La Habra.
- c) The City of La Habra Finance Director or Deputy Director of Finance is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

PASSED, APPROVED, AND ADOPTED THIS 15th day of December 2025.



Jose Medrano
Mayor

ATTEST:

Rhonda J. Barone.

Rhonda J. Barone, CMC
City Clerk

STATE OF CALIFORNIA }
COUNTY OF ORANGE } SS
CITY OF LA HABRA }

I, Rhonda J. Barone, CMC, City Clerk for the City of La Habra, do hereby certify that the above and foregoing is a true and correct copy of Resolution No. CC 2025-31 introduced and adopted at a Regular Meeting of the City Council of the City of La Habra held on the 15th day of December 2025, by the following roll call vote:

AYES: COUNCILMEMBERS: Medrano, Gomez, Espinoza, Nigsarian, Lampkin
NOES: COUNCILMEMBERS: None
ABSENT: COUNCILMEMBERS: None
ABSTAIN: COUNCILMEMBERS: None

Witness my hand and the official seal of the City of La Habra this 15th day of December 2025.

Rhonda J. Barone.

Rhonda J. Barone, CMC
City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of La Palma

Fiscal Year Ended June 30, 2025

Council Action 11/4/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$691,194	\$205,036
Interest	\$48,775	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	619,868	329,285	712,871	236,283	0
Local Fair Share Interest	0	48,775	48,775	0	0
Comprehensive Transportation Funding Program	364,165	0	308,207	55,958	0
Grand Total	984,033	378,060	1,069,853	292,241	0

Last External Auditor Review: LFS: 2020 SMP: n/a

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances**

Description		Line No.	Amount	Interest
Balances at Beginning of Fiscal Year				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ 364,164.82	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 619,868.48	\$ -
R	High Frequency Metrolink Service	5	\$ -	\$ -
S	Transit Extensions to Metrolink	6	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V	Community Based Transit/Circulators	9	\$ -	\$ -
W	Safe Transit Stops	10	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
	Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year		13	\$ 984,033.30	\$ -
	Monies Made Available During Fiscal Year	14	\$ 329,285.47	\$ 48,775
Total Monies Available (Sum Lines 13 & 14)		15	\$ 1,313,318.77	\$ 48,775
	Expenditures During Fiscal Year	16	\$ 1,021,078.22	\$ 48,775
Balances at End of Fiscal Year				
A-M	Freeway Projects	17	\$ -	\$ -
O	Regional Capacity Program (RCP)	18	\$ 55,957.57	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q	Local Fair Share	20	\$ 236,282.98	\$ -
R	High Frequency Metrolink Service	21	\$ -	\$ -
S	Transit Extensions to Metrolink	22	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ -	\$ -
V	Community Based Transit/Circulators	25	\$ -	\$ -
W	Safe Transit Stops	26	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
	Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description		Line No.	Amount	Interest
Revenues:				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 329,285	\$ 48,775
R	High Frequency Metrolink Service	5	\$ -	\$ -
S	Transit Extensions to Metrolink	6	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V	Community Based Transit/Circulators	9	\$ -	\$ -
W	Safe Transit Stops	10	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
	Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)		13	\$ 329,285	\$ 48,775
Expenditures:				
A-M	Freeway Projects	14	\$ -	\$ -
O	Regional Capacity Program (RCP)	15	\$ 308,207	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q	Local Fair Share	17	\$ 712,871	\$ 48,775
R	High Frequency Metrolink Service	18	\$ -	\$ -
S	Transit Extensions to Metrolink	19	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ -	\$ -
V	Community Based Transit/Circulators	22	\$ -	\$ -
W	Safe Transit Stops	23	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
	Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)		26	\$ 1,021,078	\$ 48,775
TOTAL BALANCE (Subtract line 26 from 13)		27	\$ (691,793)	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other ³	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ 308,207.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ 308,207.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,207
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ 308,207.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,207
Maintenance															
Patching	11	\$ 34,705.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,705
Overlay & Sealing	12	\$ 296,837.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,870.97	\$ 48,774.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 458,483
Street Lights & Traffic Signals	13	\$ 180,238.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,238
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 179,414.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,414
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 691,194.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 712,870.97	\$ 48,774.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,452,840
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 691,194	\$ -	\$ 308,207	\$ -	\$ -	\$ -	\$ 712,871	\$ 48,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,761,047
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Deputy City Manager initial: <u>JBC</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
 * Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

X All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;

X The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;

X The City of La Palma is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;

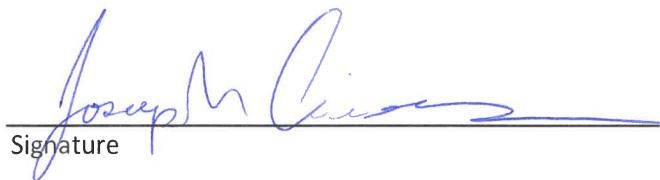
X The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and

X The City of La Palma has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Joseph Cisneros

Deputy City Manager (Print Name)

11-20-2025
Date


Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.



Orange County Transportation Authority

M2 Fact Sheet

City of Laguna Beach

Fiscal Year Ended June 30, 2025

Council Action 12/9/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$5,207,342	\$1,983,557
Interest	\$37,740	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	538,008	586,303	1,082,014	42,296	0
Local Fair Share Interest	16,046	37,034	0	53,080	0
Senior Mobility Program or SNEMT	35,736	50,385	80,000	6,121	0
Senior Mobility Program or SNEMT Interest	639	295	0	934	0
Community Based Transit/Circulators	-1,967,532	70,249	969,031	-2,866,314	0
Community Based Transit/Circulators Interest	0	411	0	411	0
Grand Total	-1,377,104	744,677	2,131,045	-2,763,472	0

Last External Auditor Review: LFS: 2022 SMP: 2023

M2 Expenditure Report Fiscal Year Ended June 30, 2025 Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M: Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 538,007.50	\$ 16,046.19
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 35,735.83	\$ 638.83
V Community Based Transit/Circulators	9	\$ (1,967,532.01)	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ (1,393,788.68)	\$ 16,685.02
Monies Made Available During Fiscal Year	14	\$ 706,936.79	\$ 37,740.21
Total Monies Available (Sum Lines 13 & 14)	15	\$ (686,851.89)	\$ 54,425.23
Expenditures During Fiscal Year	16	\$ 2,131,045.44	\$ -
Balances at End of Fiscal Year			
A-M: Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 42,296.04	\$ 53,079.95
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 6,121.04	\$ 933.89
V Community Based Transit/Circulators	25	\$ (2,866,314.41)	\$ 411.39
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -


* Please provide a specific description

PRIOR PERIOD CORRECTION: For "O", Regional Capacity Program (RCP), the City is restating the beginning fund balance to \$0 as pre-approved by OCTA. The City had prior year overspending of \$15,108, and since the overspending for Project "O" wasn't eligible for M2 reimbursement and the City already absorbed these costs within it's own funds, the deficit no longer represents an M2 obligation.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 586,303.01	\$ 37,033.76
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 50,385.21	\$ 295.06
V Community Based Transit/Circulators	9	\$ 70,248.57	\$ 411.39
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 706,936.79	\$ 37,740.21
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 1,082,014.47	\$ -
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 80,000.00	\$ -
V Community Based Transit/Circulators	22	\$ 969,030.97	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 2,131,045.44	\$ -
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (1,424,108.65)	\$ 37,740.21

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other ³	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance															
Patching	11	\$ 1,244,796.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,796.40
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,082,014.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,082,014.47
Street Lights & Traffic Signals	13	\$ 320,137.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,137.95
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 3,642,407.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,642,407.18
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 5,207,341.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,082,014.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,289,356.00
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,049,030.97	\$ -	\$ -	\$ 1,049,030.97
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 5,207,341.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,082,014.47	\$ -	\$ -	\$ -	\$ 1,049,030.97	\$ -	\$ -	\$ 7,338,386.97
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
 * Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Laguna Beach is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and
- The City/County of Laguna Beach has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Michelle Bannigan

Director of Finance (Print Name)

11/19/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25.093

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA BEACH, CALIFORNIA, CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF LAGUNA BEACH

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned, and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA BEACH DOES RESOLVE:

SECTION 1. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.

SECTION 2. The M2 Expenditure Report (as attached hereto as Exhibit A) is hereby adopted by the City of Laguna Beach.

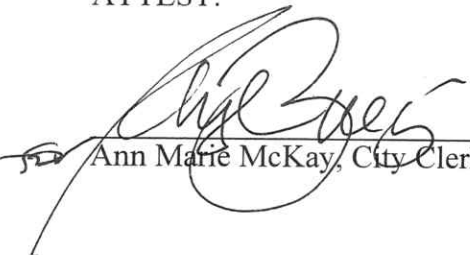
SECTION 3. The City of Laguna Beach Director of Finance is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

ADOPTED this 9th day of December, 2025.



Mark Orgill, Mayor

ATTEST:



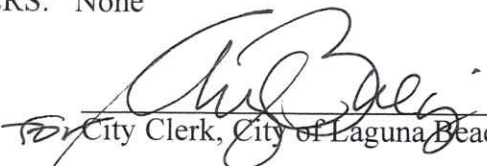
Ann Marie McKay, City Clerk

I, Ann Marie McKay, City Clerk of the City of Laguna Beach, certify that the foregoing Resolution No. 25.093 was duly adopted at a regular meeting of the City Council of said City held on December 9, 2025, by the following vote:

AYES: COUNCILMEMBERS: Kempf, Rounaghi, Whalen, Jones, Orgill

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None



City Clerk, City of Laguna Beach, CA



Orange County Transportation Authority

M2 Fact Sheet

City of Laguna Hills

Fiscal Year Ended June 30, 2025

Council Action 10/28/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$1,030,998	\$353,496
Interest	\$14,651	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	238,666	774,220	761,368	251,518	0
Local Fair Share Interest	0	1,694	1,694	0	0
Senior Mobility Program or SNEMT	261,116	51,855	21,869	291,102	0
Senior Mobility Program or SNEMT Interest	0	12,957	12,957	0	0
Water Quality Program (Project X)	0	200,000	200,000	0	0
Grand Total	499,783	1,040,725	997,888	542,620	0

Last External Auditor Review: LFS: 2024 SMP: 2020

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M :Freeway Projects	1	\$ -	\$ -
O :Regional Capacity Program (RCP)	2	\$ -	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 238,666.46	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 261,116.41	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 499,782.87	\$ -
Monies Made Available During Fiscal Year	14	\$ 1,026,074.13	\$ 14,651
Total Monies Available (Sum Lines 13 & 14)	15	\$ 1,525,857.00	\$ 14,651
Expenditures During Fiscal Year	16	\$ 983,237.06	\$ 14,651
Balances at End of Fiscal Year			
A-M :Freeway Projects	17	\$ -	\$ -
O :Regional Capacity Program (RCP)	18	\$ -	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 251,518.26	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 291,101.68	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -


* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M : Freeway Projects	1	\$ -	\$ -
O : Regional Capacity Program (RCP)	2	\$ -	\$ -
P : Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q : Local Fair Share	4	\$ 774,220	\$ 1,694
R : High Frequency Metrolink Service	5	\$ -	\$ -
S : Transit Extensions to Metrolink	6	\$ -	\$ -
T : Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U : Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 51,855	\$ 12,957
V : Community Based Transit/Circulators	9	\$ -	\$ -
W : Safe Transit Stops	10	\$ -	\$ -
X : Environmental Cleanup Program (Water Quality)	11	\$ 200,000	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,026,074	\$ 14,651
Expenditures:			
A-M : Freeway Projects	14	\$ -	\$ -
O : Regional Capacity Program (RCP)	15	\$ -	\$ -
P : Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q : Local Fair Share	17	\$ 761,368	\$ 1,694
R : High Frequency Metrolink Service	18	\$ -	\$ -
S : Transit Extensions to Metrolink	19	\$ -	\$ -
T : Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U : Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 21,869	\$ 12,957
V : Community Based Transit/Circulators	22	\$ -	\$ -
W : Safe Transit Stops	23	\$ -	\$ -
X : Environmental Cleanup Program (Water Quality)	24	\$ 200,000	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 983,237	\$ 14,651
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 42,837	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way														
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 200,000
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 200,000
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ 200,000
Maintenance														
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ 826,143.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,144
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 114,480.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,576.37	\$ 1,693.50	\$ -	\$ -	\$ -	\$ -	\$ 312,751
Other Street Purpose Maintenance - Pavement	15b	\$ 90,373.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564,791.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655,165
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 1,030,997.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 761,367.74	\$ 1,693.50	\$ -	\$ -	\$ -	\$ -	\$ 1,794,059
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,869.32	\$ 12,957.02	\$ 34,826
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 1,030,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 761,368	\$ 1,694	\$ 200,000	\$ -	\$ 21,869	\$ 12,957	\$ 2,028,885
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 												

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Note: Other M2 above consists of Senior Mobility Program expenses.

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- ✓ All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- ✓ The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- ✓ The City of Laguna Hills is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- ✓ The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- ✓ The City of Laguna Hills has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Eric Hendrickson

Director of Finance (Print Name)

10/8/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-10-28-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA HILLS, CALIFORNIA, CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR THE CITY OF LAGUNA HILLS FOR FISCAL YEAR ENDED JUNE 30, 2025

The City Council of the City of Laguna Hills, California, hereby finds, determines declares, and resolves as follows:

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF LAGUNA HILLS, CALIFORNIA, DOES HEREBY INFORM OCTA THAT:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Laguna Hills.
- c) The City of Laguna Hills Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

Resolution No. 2025-10-28-1
Page 2

PASSED, APPROVED, AND ADOPTED this 28th day of October 2025.

Signed by:
Joshua Sweeney
6C187B3FAE744BB
JOSHUA SWEENEY, MAYOR

ATTEST:

Signed by:
Jennifer Lee
2468BDE0C10E4B9
JENNIFER LEE, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF LAGUNA HILLS)

I, Jennifer Lee, City Clerk of the City of Laguna Hills, California, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. 2025-10-28-1 adopted by the City Council of the City of Laguna Hills, California, at a Regular Meeting thereof held on the 28th day of October 2025, by the following vote:

AYES: Council Members Mathis, Pezold, Mayor Pro Tempore Caskey, and Mayor Sweeney

NOES: None

ABSENT: Council Member Wheeler

ABSTAIN: None



Signed by:
Jennifer Lee
2468BDE0C10E4B9
JENNIFER LEE, CITY CLERK



Orange County Transportation Authority

M2 Fact Sheet

City of Laguna Niguel

Fiscal Year Ended June 30, 2025

Council Action 12/16/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$1,787,221	\$990,064
Interest	\$156,791	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	2,980,632	1,547,305	2,470,986	2,056,951	0
Local Fair Share Interest	15,897	127,209	143,106	0	0
Comprehensive Transportation Funding Program	0	0	57,600	-57,600	0
Regional Traffic Signal Synchronization Program	0	0	119,065	-119,065	0
Senior Mobility Program or SNEMT	476,799	117,841	122,490	472,150	0
Senior Mobility Program or SNEMT Interest	0	29,582	29,582	0	0
Community Based Transit/Circulators	-363,963	470,697	290,269	-183,535	0
Water Quality Program (Project X)	-141,526	164,064	22,538	0	0
Grand Total	2,967,839	2,456,697	3,255,636	2,168,901	0

Last External Auditor Review: LFS: 2021 SMP: 2024

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 2,980,632.00	\$ 15,897.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 476,799.00	\$ -
V Community Based Transit/Circulators	9	\$ (363,962.95)	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ (141,526.00)	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 2,951,942.05	\$ 15,897.00
Monies Made Available During Fiscal Year	14	\$ 2,299,906.43	\$ 156,791.01
Total Monies Available (Sum Lines 13 & 14)	15	\$ 5,251,848.48	\$ 172,688.01
Expenditures During Fiscal Year	16	\$ 3,082,947.94	\$ 172,688.01
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ (57,600.00)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (119,064.90)	\$ -
Q Local Fair Share	20	\$ 2,056,950.64	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 472,150.21	\$ -
V Community Based Transit/Circulators	25	\$ (183,535.41)	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

Note: The beginning balances for the following projects were adjusted:

Project O	-	Reduce beginning balance by (\$201,826)	Crown Valley Widening ROW Project
Project Q	-	Increase beginning balance by \$327,455	
Project X	-	Reduce beginning balance by (\$141,526)	Trash Control Devices on Stormwater Catch Basins 2022

The reason Project O and X need to be adjusted is because the City had pending reimbursement requests that were paid out, and if those adjustments aren't made it will appear as though the City advance funded those projects, which is not the case. Previous M2 Expenditure Reports inadvertently reported those expenditures as LFS expenditures as opposed to other project expenditures. The net adjustment for all projects is \$15,897, which was made to match the ACFR figures and is due to unallocated unrealized interest.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,547,304.52	\$ 127,209.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 117,841.24	\$ 29,582.01
V Community Based Transit/Circulators	9	\$ 470,696.67	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 164,064.00	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 2,299,906.43	\$ 156,791.01
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 57,600.00	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 119,064.90	\$ -
Q Local Fair Share	17	\$ 2,470,985.88	\$ 143,106.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 122,490.03	\$ 29,582.01
V Community Based Transit/Circulators	22	\$ 290,269.13	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ 22,538.00	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 3,082,947.94	\$ 172,688.01
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (783,041.51)	\$ (15,897.00)

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,911.38	\$ 143,106.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,215,017.38
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383,592.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383,592.00
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,482.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,482.50
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,470,985.88	\$ 143,106.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,614,091.88
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,470,985.88	\$ 143,106.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,614,091.88
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ 57,600.00	\$ -	\$ 119,064.90	\$ -	\$ -	\$ -	\$ 22,538.00	\$ -	\$ 412,759.16	\$ 29,582.01	\$ -	\$ 641,544.07
Other Street Purpose Maintenance - Pavement	15b	\$ 1,787,221.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,787,221.47
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 1,787,221.47	\$ -	\$ 57,600.00	\$ -	\$ 119,064.90	\$ -	\$ -	\$ -	\$ 22,538.00	\$ -	\$ 412,759.16	\$ 29,582.01	\$ -	\$ 2,428,765.54
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 1,787,221.47	\$ -	\$ 57,600.00	\$ -	\$ 119,064.90	\$ -	\$ 2,470,985.88	\$ 143,106.00	\$ 22,538.00	\$ -	\$ 412,759.16	\$ 29,582.01	\$ -	\$ 5,042,857.42
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director Initial: <u>TA</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Laguna Niguel is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Laguna Niguel has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Trevor Agnelius

Director of Finance (Print Name)

12/12/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-1519

**RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF LAGUNA NIGUEL, CALIFORNIA,
ADOPTING THE MEASURE M2 EXPENDITURE REPORT
FOR FISCAL YEAR 2024-2025**

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdictions in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, the City Council of the City of Laguna Niguel hereby resolves as follows:

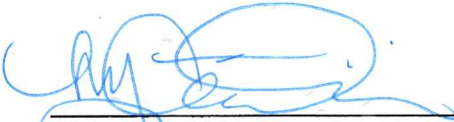
1. The M2 Expenditure Report (attached as Exhibit 1) is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
2. The M2 Expenditure Report for Fiscal Year 2024-2025 is hereby adopted by the City of Laguna Niguel.
3. The City of Laguna Niguel Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

PASSED, APPROVED AND ADOPTED this 11th day of December, 2025.



Gene Johns, Mayor

ATTEST:



Marissa J. Asistin
City Clerk

Exhibits

1. Annual Measure M2 Expenditure Report



Orange County Transportation Authority

M2 Fact Sheet

City of Laguna Woods

Fiscal Year Ended June 30, 2025

Council Action 12/17/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$132,896	\$104,578
Interest	\$18,469	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	298,833	309,406	207,597	400,641	0
Local Fair Share Interest	0	15,649	15,649	0	0
Regional Traffic Signal Synchronization Program	-3,110	0	0	-3,110	0
Regional Traffic Signal Synchronization Program Interest	1,035	0	0	1,035	0
Senior Mobility Program or SNEMT	98,582	99,116	197,698	0	0
Senior Mobility Program or SNEMT Interest	0	2,821	2,821	0	0
Grand Total	395,340	426,991	423,764	398,567	0

Last External Auditor Review: LFS: 2021 SMP: 2024

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances**

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (3,109.56)	\$ 1,035.00
Q Local Fair Share	4	\$ 298,832.58	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 98,581.86	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 394,304.88	\$ 1,035.00
Monies Made Available During Fiscal Year	14	\$ 408,521.65	\$ 18,469.12
Total Monies Available (Sum Lines 13 & 14)	15	\$ 802,826.53	\$ 19,504.12
Expenditures During Fiscal Year	16	\$ 405,294.73	\$ 18,469.12
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (3,109.56)	\$ 1,035.00
Q Local Fair Share	20	\$ 400,641.36	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ -	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

The Senior Mobility Program (Project U) beginning balance was adjusted by \$119,270, due to the finding noted during the Agreed Upon Procedures conducted in January 2025.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 309,405.85	\$ 15,648.59
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 99,115.80	\$ 2,820.53
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 408,521.65	\$ 18,469.12
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 207,597.07	\$ 15,648.59
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 197,697.66	\$ 2,820.53
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 405,294.73	\$ 18,469.12
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 3,226.92	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682.00
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,915.07	\$ 15,648.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,563.66
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ 132,895.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,697.66	\$ 2,820.53	\$ -	\$ 333,413.95
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 132,895.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,915.07	\$ 15,648.59	\$ -	\$ -	\$ 197,697.66	\$ 2,820.53	\$ -	\$ 555,977.61
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 132,895.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,597.07	\$ 15,648.59	\$ -	\$ -	\$ 197,697.66	\$ 2,820.53	\$ -	\$ 556,659.61
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u>ET</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025


I hereby certify that:

- ✓ All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- ✓ The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- ✓ The City of Laguna Woods is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- ✓ The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- ✓ The City of Laguna Woods has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Elizabeth Torres

Director of Finance (Print Name)

12/17/25
Date


Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25-42

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, CALIFORNIA, ADOPTING AND CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR FISCAL YEAR 2024-25 COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (“OCTA”) in order to remain eligible to receive Measure M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual Measure M2 Expenditure Report as part of one of the Measure M2 eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Measure M2 Expenditure Report that satisfy the Measure M2 Maintenance of Effort requirements; and

WHEREAS, the Measure M2 Expenditure Report is required to include all Net Revenue fund balances, interest earned, and expenditures identified by type and program or project; and

WHEREAS, the Measure M2 Expenditure Report is required to be adopted and submitted to the OCTA each year within six months of the end of each local jurisdiction’s fiscal year to be eligible to receive Net Revenues as part of Measure M2.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAGUNA WOODS, DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. That the Measure M2 Expenditure Report for the Fiscal Year ended June 30, 2025, attached hereto as Exhibit A, is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues, including interest earned, expenditures during the fiscal year, and balances at the end of the fiscal year.

SECTION 2. That the Measure M2 Expenditure Report for the Fiscal Year ended June 30, 2025, attached hereto as Exhibit A, is hereby adopted by the City of

Laguna Woods.

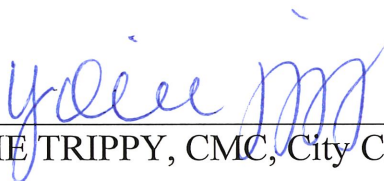
SECTION 3. That the City of Laguna Woods' Administrative Services Director/City Treasurer is hereby authorized to sign and submit the Measure M2 Expenditure Report to the OCTA for the Fiscal Year ended June 30, 2025, acting in the capacity of the City of Laguna Woods' Director of Finance.

SECTION 4. The Mayor shall sign this resolution and the City Clerk shall attest and certify to the passage and adoption thereof.

PASSED, APPROVED AND ADOPTED on this 17th day of December 2025.


ANNIE McCARY, Mayor


ATTEST:


YOLIE TRIPPY, CMC, City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF LAGUNA WOODS)

I, YOLIE TRIPPY, City Clerk of the City of Laguna Woods, do HEREBY CERTIFY that the foregoing **Resolution No. 25-42** was duly adopted by the City Council of the City of Laguna Woods at a regular meeting thereof, held on the 17th day of December 2025, by the following vote:

AYES: COUNCILMEMBERS: McCary, Lee, Conners, Horne, Moore
NOES: COUNCILMEMBERS: -
ABSTAIN: COUNCILMEMBERS: -
ABSENT: COUNCILMEMBERS: -


YOLIE TRIPPY, CMC, City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of Lake Forest

Fiscal Year Ended June 30, 2025

Council Action 11/4/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$674,305	\$245,220
Interest	\$94,852	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	4,675,440	1,920,550	5,377,789	1,218,201	0
Local Fair Share Interest	0	86,168	86,168	0	0
Senior Mobility Program or SNEMT	226,399	111,698	186,474	151,623	0
Senior Mobility Program or SNEMT Interest	0	8,684	8,684	0	0
Other	0	31,175	31,175	0	0
Grand Total	4,901,839	2,158,275	5,690,290	1,369,824	0

Last External Auditor Review: LFS: 2025 SMP: 2018

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 4,675,440.29	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 226,399.36	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 4,901,839.65	\$ -
Monies Made Available During Fiscal Year	14	\$ 2,063,423.20	\$ 94,851.89
Total Monies Available (Sum Lines 13 & 14)	15	\$ 6,965,262.85	\$ 94,851.89
Expenditures During Fiscal Year	16	\$ 5,595,437.92	\$ 94,851.89
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 1,218,201.41	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 151,623.52	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,920,549.98	\$ 86,167.76
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 111,698.22	\$ 8,684.13
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 31,175.00	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 2,063,423.20	\$ 94,851.89
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 5,377,788.86	\$ 86,167.76
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 186,474.06	\$ 8,684.13
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ 31,175.00	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 5,595,437.92	\$ 94,851.89
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (3,532,014.72)	\$ -

* Please provide a specific description

NOTE:

- Senior Mobility Program Fare Revenues = \$10,000
- IRWD Reimbursement for Reimbursable Slurry Seal Activities = \$21,175

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,377,788.86	\$ 86,167.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,463,956.62
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,377,788.86	\$ 86,167.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,463,956.62
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,377,788.86	\$ 86,167.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,463,956.62
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ 674,305.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674,305.39
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 674,305.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 674,305.39
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,474.06	\$ 8,684.13	\$ 31,175.00	\$ 226,333.19
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 674,305.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,377,788.86	\$ 86,167.76	\$ -	\$ -	\$ 186,474.06	\$ 8,684.13	\$ 31,175.00	\$ 6,364,595.20
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u>KS</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

^{*} Senior Mobility Program Fare Revenues = \$10,000
^{*} IRWD Reimbursement for Reimbursable Slurry Seal Activities = \$21,175

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Lake Forest is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City's Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Lake Forest has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

KEVIN SHIRAH
Director of Finance (Print Name)

11/7/2025
Date

Kevin Shirah
Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-31

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF LAKE FOREST, CALIFORNIA,
CONCERNING THE MEASURE M2 EXPENDITURE
REPORT FOR THE CITY OF LAKE FOREST**

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

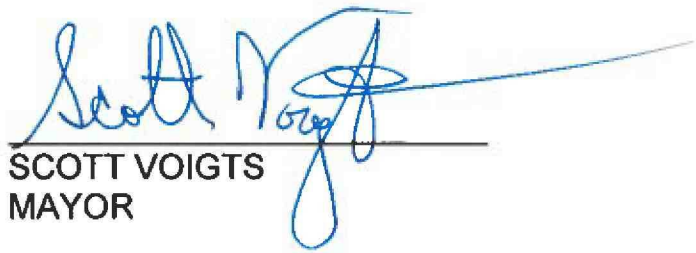
NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKE FOREST DOES HEREBY RESOLVE, DETERMINE, FIND AND ORDER AS FOLLOWS:

Section 1. The City of Lake Forest does hereby inform OCTA that:

- a. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.

- b. The M2 Expenditure Report is hereby adopted by the City of Lake Forest.
- c. The City of Lake Forest Director of Finance is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

PASSED, APPROVED AND ADOPTED this 4th day of November 2025, by the following vote, to wit:




SCOTT VOIGTS
MAYOR

ATTEST:



THY MERRITT
CITY CLERK

APPROVED AS TO FORM:



MATTHEW E. RICHARDSON
CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF LAKE FOREST)

I, Thy Merritt, City Clerk of the City of Lake Forest, California, do hereby certify that the foregoing Resolution No. 2025-31 was duly passed and adopted at a regular meeting of the Lake Forest City Council on the 4th day of November 2025, by the following vote, to wit:

AYES: COUNCIL MEMBERS: CIRBO, PEQUEÑO, TETTEMER, VOIGTS, YU
NOES: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:



THY MERRITT
CITY CLERK



Orange County Transportation Authority

M2 Fact Sheet

City of Los Alamitos

Fiscal Year Ended June 30, 2025

Council Action 11/17/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$2,872,602	\$208,130
Interest	\$48,827	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	821,776	302,832	355,152	769,456	0
Local Fair Share Interest	16,128	27,074	16,128	27,074	0
Other	879,299	1,480,245	1,051,515	1,308,029	0
Other Interest	27,771	21,753	19,498	30,026	0
Grand Total	1,744,974	1,831,904	1,442,293	2,134,585	0

Last External Auditor Review: LFS: 2022 SMP: n/a

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 821,775.61	\$ 16,128.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 879,299.00	\$ 27,771.00
Balances at Beginning of Fiscal Year	13	\$ 1,701,074.61	\$ 43,899.00
Monies Made Available During Fiscal Year	14	\$ 1,783,077.00	\$ 48,827.00
Total Monies Available (Sum Lines 13 & 14)	15	\$ 3,484,151.61	\$ 92,726.00
Expenditures During Fiscal Year	16	\$ 1,406,667.00	\$ 35,626.00
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 769,455.61	\$ 27,074.00
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ -	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ 1,308,029.00	\$ 30,026.00

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 302,832.26	\$ 27,074.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 1,480,245.00	\$ 21,753.00
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,783,077.26	\$ 48,827.00
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 355,152.00	\$ 16,128.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ -	\$ -
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ 1,051,515.00	\$ 19,498.00
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 1,406,667.00	\$ 35,626.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 376,410.26	\$ 13,201.00


* Please provide a specific description

Other Revenues includes:CDBG (Fund 19) \$829,129, Gas Tax (fund 20) 611,056, Sate Turnback Funds \$40,000, and related interest \$21,7523.

Other Expenditures include CDBG (Fund 19) \$350,000 and Gas Tax (Fund 20) \$701,515, and \$19,498 related interest.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

DocuSign Envelope ID: C2A1EA5E-D04F-413F-B453-398E2E273779

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2-Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 714,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714,429
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ 878,906.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,640.00	\$ 6,452.00	\$ -	\$ -	\$ -	\$ -	\$ 675,523.00	\$ 1,702,521
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ 1,504.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,504
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction³ (Sum Lines 2 to 7b)	8	\$ 880,410.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,640.00	\$ 6,452.00	\$ -	\$ -	\$ -	\$ -	\$ 675,523.00	\$ 1,704,025
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 880,410.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,640.00	\$ 6,452.00	\$ -	\$ -	\$ -	\$ -	\$ 675,523.00	\$ 1,704,025
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ 84,875.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,875
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 1,192,888.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,512.00	\$ 9,676.00	\$ -	\$ -	\$ -	\$ -	\$ 375,992.00	\$ 1,792,068
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance⁴ (Sum Lines 11 to 15b)	16	\$ 1,277,763.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,512.00	\$ 9,676.00	\$ -	\$ -	\$ -	\$ -	\$ 375,992.00	\$ 1,876,943
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 2,872,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,152	\$ 16,128	\$ -	\$ -	\$ -	\$ -	\$ 1,051,515	\$ 4,295,397
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: </p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
⁴ Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;

The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;

The City/County of _____ is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;

The City/County's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and

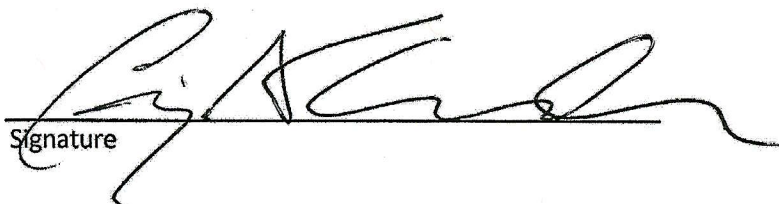
The City/County of _____ has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Craig A. Koehler

Director of Finance (Print Name)

10/22/25

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-34

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS, CALIFORNIA, CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF LOS ALAMITOS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and,

WHEREAS, local jurisdictions are required to adopt an annual Expenditure Report as part of one of the eligibility requirements; and,

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Expenditure Report that satisfy the Maintenance of Effort requirements; and,

WHEREAS, the Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and,

WHEREAS, the Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LOS ALAMITOS DOES RESOLVE AS FOLLOWS:

SECTION 1. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.

SECTION 2. The M2 Expenditure Report is hereby adopted by the City of Los Alamitos, CA, and included as Exhibit A.

SECTION 3. The City of Los Alamitos Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

SECTION 4. The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED this 17th day of November, 2025.

DocuSigned by:
Shelley Hasselbrink
AF57F440E7A448B...
Shelley Hasselbrink, Mayor

ATTEST:

Signed by:
Windmera Quintanar
54BCC26B4CA8409...
Windmera Quintanar, MMC, City Clerk

APPROVED AS TO FORM:

Signed by:
Michael S. Daudt
350A1E4BDEF445B...
Michael S. Daudt, City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss
CITY OF LOS ALAMITOS)

I, Windmera Quintanar, MMC, City Clerk of the City of Los Alamitos, do hereby certify that the foregoing Resolution was adopted at a Regular meeting of the City Council held on the 17th day of November 2025 by the following vote, to wit:

AYES: COUNCILMEMBERS: Doby, Nefulda, Hasselbrink, Loe
NOES: COUNCILMEMBERS: None
ABSENT: COUNCILMEMBERS: Hibard
ABSTAIN: COUNCILMEMBERS: None

Signed by:
Windmera Quintanar
54BCC26B4CA8409...
Windmera Quintanar, MMC, City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of Mission Viejo

Fiscal Year Ended June 30, 2025

Council Action 11/11/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$5,908,348	\$3,150,525
Interest	\$102,733	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	2,003,203	2,090,964	3,048,305	1,045,863	0
Local Fair Share Interest	0	80,796	80,796	0	0
Comprehensive Transportation Funding Program	-337,958	0	530,853	-868,811	0
Regional Traffic Signal Synchronization Program	-68,479	527,593	465,458	-6,344	0
Regional Traffic Signal Synchronization Program Interest	0	2,859	2,859	0	0
Senior Mobility Program or SNEMT	573,004	168,381	247,209	494,176	0
Senior Mobility Program or SNEMT Interest	27,242	19,078	46,320	0	0
Community Based Transit/Circulators	-160,058	160,058	413,825	-413,825	0
Water Quality Program (Project X)	-177,428	177,428	159,451	-159,451	0
Grand Total	1,859,527	3,227,157	4,995,076	91,607	0

Last External Auditor Review: LFS: 2024 SMP: 2024

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ (337,958.46)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (68,478.64)	\$ -
Q Local Fair Share	4	\$ 2,003,203.33	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 573,004.42	\$ 27,242.44
V Community Based Transit/Circulators	9	\$ (160,058.38)	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ (177,428.00)	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 1,832,284.27	\$ 27,242.44
Monies Made Available During Fiscal Year	14	\$ 3,124,424.01	\$ 102,732.64
Total Monies Available (Sum Lines 13 & 14)	15	\$ 4,956,708.28	\$ 129,975.08
Expenditures During Fiscal Year	16	\$ 4,865,101.15	\$ 129,975.08
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ (868,811.34)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (6,344.31)	\$ -
Q Local Fair Share	20	\$ 1,045,862.52	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 494,176.15	\$ -
V Community Based Transit/Circulators	25	\$ (413,824.69)	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ (159,451.20)	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 527,592.80	\$ 2,858.96
Q Local Fair Share	4	\$ 2,090,964.06	\$ 80,795.87
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 168,380.79	\$ 19,077.81
V Community Based Transit/Circulators	9	\$ 160,058.36	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 177,428.00	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 3,124,424.01	\$ 102,732.64
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 530,852.88	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 465,458.47	\$ 2,858.96
Q Local Fair Share	17	\$ 3,048,304.87	\$ 80,795.87
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 247,209.06	\$ 46,320.25
V Community Based Transit/Circulators	22	\$ 413,824.67	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ 159,451.20	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 4,865,101.15	\$ 129,975.08
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (1,740,677.14)	\$ (27,242.44)

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 881,426.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 881,426.12
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ 823,001.56	\$ -	\$ 530,852.88	\$ -	\$ -	\$ -	\$ 1,393,151.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,747,005.59
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,887.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,887.74
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 823,001.56	\$ -	\$ 530,852.88	\$ -	\$ -	\$ -	\$ 1,437,038.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,790,893.33
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 823,001.56	\$ -	\$ 530,852.88	\$ -	\$ -	\$ -	\$ 1,437,038.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,790,893.33
Maintenance															
Patching	11	\$ 1,782,656.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,782,656.43
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,547,894.24	\$ 80,795.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,628,690.11
Street Lights & Traffic Signals	13	\$ 1,760,250.92	\$ -	\$ -	\$ -	\$ 465,458.47	\$ 2,858.96	\$ 17,391.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,245,959.62
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 661,013.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,451.20	\$ -	\$ -	\$ -	\$ -	\$ 820,464.42
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 4,203,920.57	\$ -	\$ -	\$ -	\$ 465,458.47	\$ 2,858.96	\$ 1,565,285.51	\$ 80,795.87	\$ 159,451.20	\$ -	\$ -	\$ -	\$ -	\$ 6,477,770.58
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,980.47	\$ -	\$ -	\$ -	\$ 661,033.73	\$ 46,320.25	\$ -	\$ 753,334.45
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 5,908,348.25	\$ -	\$ 530,852.88	\$ -	\$ 465,458.47	\$ 2,858.96	\$ 3,048,304.87	\$ 80,795.87	\$ 159,451.20	\$ -	\$ 661,033.73	\$ 46,320.25	\$ -	\$ 10,903,424.48
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: <u>EL</u></p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Mission Viejo is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City/County of Mission Viejo has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Ellis Chang

Director of Finance (Print Name)

10/28/2025

Date

Signed by:
Ellis Chang

Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
MISSION VIEJO ADOPTING THE MEASURE M2
EXPENDITURE REPORT FOR THE CITY OF MISSION VIEJO

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.


NOW, THEREFORE, BE IT RESOLVED THAT THE COUNCIL OF THE CITY OF MISSION VIEJO, CALIFORNIA DOES HEREBY INFORM OCTA THAT:

SECTION 1. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.

SECTION 2. The M2 Expenditure Report is hereby adopted by the City of Mission Viejo.

SECTION 3. The City of Mission Viejo Director of Administrative Services is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025, including any minor modifications as directed and approved by OCTA.

PASSED, APPROVED, AND ADOPTED this 11th day of November 2025.

Signed by:

0DD93D19B24C4B5...

Bob Ruesch
Mayor

I, Renata Winter, Assistant City Clerk of the City of Mission Viejo, hereby certify that the foregoing resolution was duly adopted by the City Council of the City of Mission Viejo at a regular meeting thereof, held on the 11th day of November 2025, by the following vote of the City Council:

AYES: Bucknum, Goodell, Kelley, Ruesch and Vasquez
NOES: None
ABSENT: None

ATTEST:

DocuSigned by:
Renata Winter
24A90EG25331420...

Renata Winter
Assistant City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of Newport Beach

Fiscal Year Ended June 30, 2025

Council Action 11/18/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$23,159,234	\$14,292,404
Interest	\$90,150	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	3,086,806	2,495,250	4,305,073	1,276,983	0
Local Fair Share Interest	0	87,513	87,513	0	0
Comprehensive Transportation Funding Program	503,350	0	64,155	439,195	0
Senior Mobility Program or SNETM	1	165,708	165,708	1	0
Senior Mobility Program or SNETM Interest	0	2,636	2,636	0	0
Community Based Transit/Circulators	-506,415	276,135	71,069	-301,349	0
Water Quality Program (Project X)	0	33,066	508,066	-475,000	0
Grand Total	3,083,742	3,060,308	5,204,219	939,831	0

Last External Auditor Review: LFS: 2021 SMP: 2023

M2 Expenditure Report Fiscal Year Ended June 30, 2025 Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ 503,349.75	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 3,086,805.66	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ -	\$ -
V Community Based Transit/Circulators	9	\$ (506,414.53)	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 3,083,740.88	\$ -
Monies Made Available During Fiscal Year	14	\$ 2,937,092.46	\$ 90,149.76
Total Monies Available (Sum Lines 13 & 14)	15	\$ 6,020,833.34	\$ 90,149.76
Expenditures During Fiscal Year	16	\$ 5,114,069.62	\$ 90,149.76
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ 439,195.13	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 1,276,982.83	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ -	\$ -
V Community Based Transit/Circulators	25	\$ (301,348.74)	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ (508,065.50)	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

Based on comments from OCTA regarding the City's M2 expenditure report for the fiscal year ended June 30, 2022, cash balances are reported for projects O, V, and X, and fund balance is reported for project Q.

The ending balances on the fiscal year 2023-24 report were rounded to dollars, but the beginning balances on the fiscal year 2024-25 report are reported to the penny based on new guidance for fiscal year 2024-25.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 2,495,250.15	\$ 87,513.40
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 165,707.50	\$ 2,636.36
V Community Based Transit/Circulators	9	\$ 276,134.81	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 2,937,092.46	\$ 90,149.76
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 64,154.62	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 4,305,072.98	\$ 87,513.40
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 165,707.50	\$ 2,636.36
V Community Based Transit/Circulators	22	\$ 71,069.02	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ 508,065.50	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 5,114,069.62	\$ 90,149.76
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (2,176,977.16)	\$ -

* Please provide a specific description

Based on comments from OCTA regarding the City's M2 expenditure report for the fiscal year ended June 30, 2022, projects O, V, and X are reported on a cash basis, and project Q is reported on a modified accrual basis.

For project X's revenues the City's records do not reflect receipt of a \$33,065.50 payment from OCTA until July 2025.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 12,892,747.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,892,747.90
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ 128,358.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,358.15
Street Reconstruction - Pavement	3b	\$ 2,247,452.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,305,072.98	\$ 87,513.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,640,039.20
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 2,375,810.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,305,072.98	\$ 87,513.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,768,397.35
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 2,375,810.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,305,072.98	\$ 87,513.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,768,397.35
Maintenance															
Patching	11	\$ 1,474,887.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,474,887.63
Overlay & Sealing	12	\$ 212,772.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,772.74
Street Lights & Traffic Signals	13	\$ 3,381,064.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,381,064.28
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 2,778,053.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,778,053.87
Other Street Purpose Maintenance - Pavement	15b	\$ 43,896.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,896.25
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 7,890,674.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,890,674.77
Other	17	\$ -	\$ -	\$ 64,154.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,065.50	\$ -	\$ 236,776.52	\$ 2,636.36	\$ -	\$ 811,633.00
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 23,159,233.64	\$ -	\$ 64,154.62	\$ -	\$ -	\$ -	\$ 4,305,072.98	\$ 87,513.40	\$ 508,065.50	\$ -	\$ 236,776.52	\$ 2,636.36	\$ -	\$ 28,363,453.02
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u>JA</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Project O's other expenditures represent expenditures for West Coast Highway Intersection Improvements & Pedestrian Bridge.

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Newport Beach is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Newport Beach has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Jason Al-Imam

Director of Finance (Print Name)

10/27/2025

Date

Jason Al-Imam

Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025- 79

A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF NEWPORT BEACH, CALIFORNIA, CONCERNING
THE MEASURE M2 EXPENDITURE REPORT FOR THE
CITY OF NEWPORT BEACH FOR FISCAL YEAR 2024-
25

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) to remain eligible to receive Measure M2 ("M2") funds;

WHEREAS, local jurisdictions are required to adopt an annual expenditure report as part of the eligibility requirements ("Expenditure Report"), which is attached hereto as Exhibit "A" and incorporated herein by reference;

WHEREAS, local jurisdictions are required to account for developer/traffic impact fees, and funds expended by the local jurisdiction in the Expenditure Report that satisfy OCTA's Maintenance of Effort requirements;

WHEREAS, local jurisdictions are also required to account for Net Revenues in such Expenditure Report, which is defined by OCTA as "[a]ll of the gross revenues generated from the transactions and use tax plus any interest or other earnings thereon (collectively, "Revenues"), after the deduction for: (i) amounts payable to the State Board of Equalization for the performance of functions incidental to the administration and operation of the Ordinance, (ii) costs for the administration of the Ordinance as provided herein, (iii) two percent (2%) of the Revenues annually allocated for Environmental Cleanup, and (iv) satisfaction of debt service requirements of all bonds issued pursuant to the Ordinance that are not satisfied out of separate allocations, shall be defined as 'Net Revenues' and shall be allocated solely for the transportation purposes described in the Ordinance";

WHEREAS, the Expenditure Report must include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the Expenditure Report must be adopted and submitted to OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, the City Council of the City of Newport Beach resolves as follows:

Section 1: The City Council does hereby inform OCTA that:

- a) The Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The Expenditure Report is hereby adopted by the City of Newport Beach.
- c) The City of Newport Beach's Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the Fiscal Year 2024-25.

Section 2: The recitals provided in this resolution are true and correct and are incorporated into the operative part of this resolution.

Section 3: If any section, subsection, sentence, clause or phrase of this resolution is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity or constitutionality of the remaining portions of this resolution. The City Council hereby declares that it would have passed this resolution, and each section, subsection, sentence, clause or phrase hereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid or unconstitutional.

Section 4: The City Council finds the adoption of this resolution is not subject to the California Environmental Quality Act ("CEQA") pursuant to Sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15060(c)(3) (the activity is not a project as defined in Section 15378) of the CEQA Guidelines, California Code of Regulations, Title 14, Division 6, Chapter 3, because it has no potential for resulting in physical change to the environment, directly or indirectly.

Section 5: This resolution shall take effect immediately upon its adoption by the City Council, and the City Clerk shall certify the vote adopting the resolution.

ADOPTED this 18th day of November, 2025.



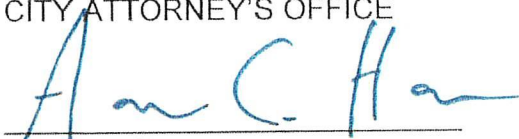
Joe Stapleton
Mayor

ATTEST:



Lena Shumway
City Clerk

APPROVED AS TO FORM:
CITY ATTORNEY'S OFFICE



Aaron C. Harp
City Attorney

Attachment: Exhibit A – Expenditure Report

STATE OF CALIFORNIA }
COUNTY OF ORANGE }
CITY OF NEWPORT BEACH } ss.

I, Lena Shumway, City Clerk of the City of Newport Beach, California, do hereby certify that the whole number of members of the City Council is seven; the foregoing Resolution No. 2025-79 was duly adopted by the City Council of said City at a regular meeting held on the 18th day of November, 2025, by the following vote, to wit:

AYES: Mayor Joe Stapleton, Mayor Pro Tem Lauren Kleiman, Councilmember Michelle Barto, Councilmember Robyn Grant, Councilmember Sara J. Weber, Councilmember Erik Weigand
NAYS: None
Abstain: Councilmember Noah Blom

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of said City this 19th day of November, 2025.



Lena Shumway
City Clerk
City of Newport Beach, California



Orange County Transportation Authority

M2 Fact Sheet

City of Orange

Fiscal Year Ended June 30, 2025

Council Action 12/9/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$4,069,001	\$3,507,565
Interest	\$152,144	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	4,389,502	4,531,814	2,683,452	6,237,864	0
Local Fair Share Interest	0	149,662	149,662	0	0
Comprehensive Transportation Funding Program	-517,742	0	87,627	-605,369	0
Regional Traffic Signal Synchronization Program	656,277	0	87,508	568,769	0
Senior Mobility Program or SNEMT	291,817	205,616	297,916	199,517	0
Senior Mobility Program or SNEMT Interest	0	2,482	2,482	0	0
Community Based Transit/Circulators	-58,403	0	0	-58,403	0
Water Quality Program (Project X)	92,694	1,144,803	395,855	841,642	0
Other	162,248	23,350	0	185,598	0
Grand Total	5,016,393	6,057,726	3,704,500	7,369,619	0

Last External Auditor Review: LFS: 2025 SMP: 2021

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ (517,742.33)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 656,277.12	\$ -
Q Local Fair Share	4	\$ 4,389,502.32	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 291,816.98	\$ -
V Community Based Transit/Circulators	9	\$ (58,402.91)	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 92,693.72	\$ -
Other*	12	\$ 162,248.23	\$ -
Balances at Beginning of Fiscal Year	13	\$ 5,016,393.13	\$ -
Monies Made Available During Fiscal Year	14	\$ 5,905,582.69	\$ 152,143.74
Total Monies Available (Sum Lines 13 & 14)	15	\$ 10,921,975.82	\$ 152,143.74
Expenditures During Fiscal Year	16	\$ 3,552,356.74	\$ 152,143.74
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ (605,369.01)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ 568,769.26	\$ -
Q Local Fair Share	20	\$ 6,237,864.14	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 199,517.31	\$ -
V Community Based Transit/Circulators	25	\$ (58,402.91)	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ 841,642.06	\$ -
Other*	28	\$ 185,598.23	\$ -

* Please provide a specific description

* Other - beginning balance includes Project 14040 Main/Chapman to Orangewood Traffic Improvement

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 4,531,813.52	\$ 149,662.12
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 205,616.17	\$ 2,481.62
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 1,144,803.00	\$ -
Other*	12	\$ 23,350.00	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 5,905,582.69	\$ 152,143.74
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 87,626.68	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 87,507.86	\$ -
Q Local Fair Share	17	\$ 2,683,451.70	\$ 149,662.12
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 297,915.84	\$ 2,481.62
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ 395,854.66	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 3,552,356.74	\$ 152,143.74
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 2,353,225.95	\$ -

* Please provide a specific description

* Other revenues include Project 14040 Main/Chapman to Orangewood Traffic Improvement

* Local Fair Share revenue is reduced by \$8,000 for audit fees

* Environmental Cleanup Program revenue includes the accrued revenue of \$436,000 received in October 2025.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 76,515.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,515.00
Construction & Right-of-Way															
New Street Construction	2	\$ 2,332.85	\$ -	\$ 87,626.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,959.53
Street Reconstruction	3a	\$ 19,632.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,632.18
Street Reconstruction - Pavement	3b	\$ 471,172.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,172.33
Signals, Safety Devices, & Street Lights	4	\$ 370,916.70	\$ -	\$ -	\$ -	\$ 87,507.86	\$ -	\$ 75,264.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533,688.87
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ 86,612.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,612.56
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 950,666.62	\$ -	\$ 87,626.68	\$ -	\$ 87,507.86	\$ -	\$ 75,264.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,201,065.47
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 950,666.62	\$ -	\$ 87,626.68	\$ -	\$ 87,507.86	\$ -	\$ 75,264.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,201,065.47
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,313,018.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,313,018.98
Street Lights & Traffic Signals	13	\$ 1,813,436.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,813,436.94
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 1,228,382.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395,854.66	\$ -	\$ -	\$ -	\$ -	\$ 1,624,236.66
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,635.19	\$ 149,662.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,297.31
Total Maintenance² (Sum Lines 11 to 15b)	16	\$ 3,041,818.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,601,654.17	\$ 149,662.12	\$ 395,854.66	\$ -	\$ -	\$ -	\$ -	\$ 6,188,989.89
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,533.22	\$ -	\$ -	\$ -	\$ 297,915.84	\$ 2,481.62	\$ -	\$ 306,930.68
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 4,069,000.56	\$ -	\$ 87,626.68	\$ -	\$ 87,507.86	\$ -	\$ 2,683,451.70	\$ 149,662.12	\$ 395,854.66	\$ -	\$ 297,915.84	\$ 2,481.62	\$ -	\$ 7,773,501.04
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: <i>JN</i></p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
* Transportation related only
* Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of Orange is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City/County of Orange has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Trang Nguyen

Director of Finance (Print Name)

12/9/25

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 11646

**A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF ORANGE CONCERNING THE FISCAL
YEAR ENDED JUNE 30, 2025, MEASURE M2
EXPENDITURE REPORT FOR THE CITY OF
ORANGE**

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

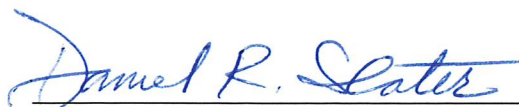
WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the City Council for the City of Orange does hereby inform OCTA that:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Orange.
- c) The City of Orange Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

ADOPTED this 9th day of December 2025



Daniel R. Slater, Mayor, City of Orange

ATTEST:


Pamela Coleman, City Clerk, City of Orange


APPROVED AS TO FORM:


Nathalie Adourian, City Attorney, City of Orange

STATE OF CALIFORNIA)
COUNTY OF ORANGE)
CITY OF ORANGE)

I, PAMELA COLEMAN, City Clerk of the City of Orange, California, do hereby certify that the foregoing Resolution was duly and regularly adopted by the City Council of the City of Orange at a regular meeting thereof held on the 9th day of December 2025 by the following vote:

AYES: COUNCILMEMBERS: Barrios, Dumitru, Tavoularis, Gutierrez,
Gyllenhammer, Slater
NOES: COUNCILMEMBERS: None
ABSENT: COUNCILMEMBERS: Bilodeau


Pamela Coleman, City Clerk, City of Orange



Orange County Transportation Authority

M2 Fact Sheet

City of Placentia

Fiscal Year Ended June 30, 2025

Council Action 11/18/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$1,278,297	\$879,347
Interest	\$18,006	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	923,442	1,126,154	1,215,331	834,265	0
Local Fair Share Interest	22,940	18,006	25,848	15,098	0
Senior Mobility Program or SNEMT	205,421	70,932	136,025	140,328	0
Senior Mobility Program or SNEMT Interest	3,568	0	0	3,568	0
Water Quality Program (Project X)	-158,376	0	0	-158,376	0
Other	-479,716	0	0	-479,716	0
Grand Total	517,279	1,215,091	1,377,204	355,166	0

Last External Auditor Review: LFS: 2025 SMP: 2020

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 923,441.84	\$ 22,940
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 205,420.84	\$ 3,568
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ (158,375.81)	\$ -
Other*	12	\$ (479,716.00)	\$ -
Balances at Beginning of Fiscal Year	13	\$ 490,770.87	\$ 26,508
Monies Made Available During Fiscal Year	14	\$ 1,197,085.61	\$ 18,006
Total Monies Available (Sum Lines 13 & 14)	15	\$ 1,687,856.48	\$ 44,514
Expenditures During Fiscal Year	16	\$ 1,351,355.97	\$ 25,848
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 834,264.76	\$ 15,098
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 140,327.56	\$ 3,568
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ (158,375.81)	\$ -
Other*	28	\$ (479,716.00)	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,126,153.65	\$ 18,005.64
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 70,931.96	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,197,085.61	\$ 18,005.64
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 1,215,330.73	\$ 25,848.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 136,025.24	\$ -
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 1,351,355.97	\$ 25,848.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (154,270.36)	\$ (7,842.36)

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ 1,263,462.08	\$ 185,300.00	\$ -	\$ -	\$ -	\$ -	\$ 1,215,330.73	\$ 25,848.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,689,940.81
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ 14,834.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,834.75
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 1,278,296.83	\$ 185,300.00	\$ -	\$ -	\$ -	\$ -	\$ 1,215,330.73	\$ 25,848.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,704,775.56
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 1,278,296.83	\$ 185,300.00	\$ -	\$ -	\$ -	\$ -	\$ 1,215,330.73	\$ 25,848.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,704,775.56
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,025.24	\$ -	\$ -	\$ 136,025.24
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 1,278,296.83	\$ 185,300.00	\$ -	\$ -	\$ -	\$ -	\$ 1,215,330.73	\$ 25,848.00	\$ -	\$ -	\$ 136,025.24	\$ -	\$ -	\$ 2,840,800.80
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: _____JG_____													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Placentia is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City of Placentia Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Placentia has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Jerry Griggs

Director of Finance (Print Name)

10/27/2025

Date

Jerry Griggs

Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. R-2025-67

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
PLACENTIA, CALIFORNIA, CONCERNING THE FISCAL
YEAR 2024-25 MEASURE M2 (M2) EXPENDITURE REPORT
FOR THE CITY OF PLACENTIA**

A. Recitals

(i). Local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

(ii). Local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

(iii). Local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

(iv). The M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

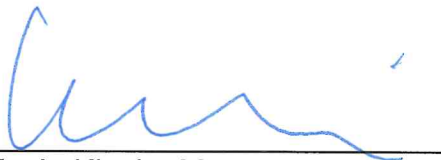
(v). The M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

B. Resolution

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF PLACENTIA DOES HEREBY FIND, DETERMINE AND RESOLVE AS FOLLOWS:

1. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
2. The M2 Expenditure Report is hereby adopted by the City of Placentia.
3. The City of Placentia Director of Finance is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

APPROVED and ADOPTED this 18th day of November 2025



Kevin Kirwin, Mayor

ATTEST:

Robert S. McKinnell

Robert S. McKinnell, City Clerk



STATE OF CALIFORNIA
COUNTY OF ORANGE

I, Robert S. McKinnell, City Clerk of the City of Placentia, hereby certify that the foregoing Resolution was adopted a regular meeting of the City Council of the City of Placentia, held on the 18th day of November 2025, by the following vote:

AYES:	COUNCILMEMBERS:	Hummer, Smith, Yamaguchi, Wanke, Kirwin
NOES:	COUNCILMEMBERS:	
ABSENT:	COUNCILMEMBERS:	
ABSTAIN:	COUNCILMEMBERS:	

Robert S. McKinnell

Robert S. McKinnell, City Clerk

APPROVED AS TO FORM:

Christian L. Bettenhausen

Christian L. Bettenhausen, City Attorney



Orange County Transportation Authority

M2 Fact Sheet

**City of Rancho Santa Margarita
Fiscal Year Ended June 30, 2025**

Council Action 11/12/2025
Signed Resolution Yes
Revised Final Report? Yes

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$730,957	\$470,957
Interest	\$53,442	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	1,076,644	973,641	1,479,838	570,448	0
Local Fair Share Interest	0	51,341	51,341	0	0
Senior Mobility Program or SNEMT	4,044	54,633	28,094	30,583	0
Senior Mobility Program or SNEMT Interest	0	2,102	2,102	0	0
Grand Total	1,080,689	1,081,716	1,561,374	601,031	0

Last External Auditor Review: LFS: 2022 SMP: 2021

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description		Line No.	Amount	Interest
Balances at Beginning of Fiscal Year				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 1,076,644.45	\$ -
R	High Frequency Metrolink Service	5	\$ -	\$ -
S	Transit Extensions to Metrolink	6	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 4,044.39	\$ -
V	Community Based Transit/Circulators	9	\$ -	\$ -
W	Safe Transit Stops	10	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
	Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year		13	\$ 1,080,688.84	\$ -
	Monies Made Available During Fiscal Year	14	\$ 1,028,273.67	\$ 53,442.48
Total Monies Available (Sum Lines 13 & 14)		15	\$ 2,108,962.51	\$ 53,442.48
	Expenditures During Fiscal Year	16	\$ 1,507,931.96	\$ 53,442.48
Balances at End of Fiscal Year				
A-M	Freeway Projects	17	\$ -	\$ -
O	Regional Capacity Program (RCP)	18	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q	Local Fair Share	20	\$ 570,447.68	\$ -
R	High Frequency Metrolink Service	21	\$ -	\$ -
S	Transit Extensions to Metrolink	22	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 30,582.87	\$ -
V	Community Based Transit/Circulators	25	\$ -	\$ -
W	Safe Transit Stops	26	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
	Other*	28	\$ -	\$ -


* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description		Line No.	Amount	Interest
Revenues:				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 973,640.83	\$ 51,340.84
R	High Frequency Metrolink Service	5	\$ -	\$ -
S	Transit Extensions to Metrolink	6	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 54,632.84	\$ 2,101.64
V	Community Based Transit/Circulators	9	\$ -	\$ -
W	Safe Transit Stops	10	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
	Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)		13	\$ 1,028,273.67	\$ 53,442.48
Expenditures:				
A-M	Freeway Projects	14	\$ -	\$ -
O	Regional Capacity Program (RCP)	15	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q	Local Fair Share	17	\$ 1,479,837.60	\$ 51,340.84
R	High Frequency Metrolink Service	18	\$ -	\$ -
S	Transit Extensions to Metrolink	19	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 28,094.36	\$ 2,101.64
V	Community Based Transit/Circulators	22	\$ -	\$ -
W	Safe Transit Stops	23	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
	Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)		26	\$ 1,507,931.96	\$ 53,442.48
TOTAL BALANCE (Subtract line 26 from 13)		27	\$ (479,658.29)	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,627.96	\$ 51,340.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 367,968.80
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00
Street Lights & Traffic Signals	13	\$ 260,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,209.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523,209.64
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 470,957.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,957.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 730,957.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 979,837.60	\$ 51,340.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,762,135.44
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,094.36	\$ 2,101.64	\$ -	\$ 30,196.00
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 730,957.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,479,837.60	\$ 51,340.84	\$ -	\$ -	\$ 28,094.36	\$ 2,101.64	\$ -	\$ 2,292,331.44
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: </p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
* Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

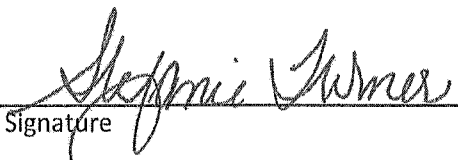
- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Rancho Santa Margarita is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and
- The City of Rancho Santa Margarita has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount¹¹.

Stefanie Turner

Director of Finance (Print Name)

10/29/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25-11-12-01

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANCHO SANTA MARGARITA, CALIFORNIA, APPROVING THE MEASURE M2 ("M2") EXPENDITURE REPORT FOR FISCAL YEAR 2024/25 FOR THE CITY OF RANCHO SANTA MARGARITA, CALIFORNIA

The City Council of the City of Rancho Santa Margarita, California, hereby finds, determines, declares, and resolves as follows:

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds.

WHEREAS, local jurisdictions are required to adopt an annual Expenditure Report as part of one of the eligibility requirements.

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RANCHO SANTA MARGARITA, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

SECTION 1. The M2 Expenditure Report attached hereto as Exhibit 1 and incorporated herein by this reference, is in conformance with the M2 Expenditure Report Template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of the fiscal year.


SECTION 2. That the City Council of Rancho Santa Margarita hereby approves the City of Rancho Santa Margarita annual M2 Expenditure Report attached hereto as Exhibit 1 and incorporated herein by this reference, in conformance with the M2 requirements.

SECTION 3. The City of Rancho Santa Margarita Finance Director is hereby authorized to sign and directed to submit the annual M2 Expenditure Report for fiscal year 2024/25 within six months of the end of the fiscal year as required in order to maintain

eligibility for any Measure M2 funds and transmit eligibility documents to the Orange County Transportation Authority.

SECTION 4. That the City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED THIS 12TH DAY OF NOVEMBER 2025.



L. ANTHONY BEALL, MAYOR

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, Amy Diaz, City Clerk of the City of Rancho Santa Margarita, California, hereby attest to and certify that the foregoing resolution is the original resolution adopted by the Rancho Santa Margarita City Council at its regular meeting held on the 12th day of November 2025, by the following vote:

AYES: Council Members Baert, Figueroa, Holloway, Mayor Pro Tempore McGirr and Mayor Beall (5)

NOES: None (0)

ABSTAIN: None (0)

ABSENT: None (0)



AMY DIAZ, CITY CLERK



Orange County Transportation Authority

M2 Fact Sheet

City of San Clemente

Fiscal Year Ended June 30, 2025

Council Action 12/9/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$4,855,282	\$1,473,941
Interest	\$52,890	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	643,953	1,338,617	435,869	1,546,701	0
Local Fair Share Interest	0	31,493	31,493	0	0
Senior Mobility Program or SNEMT	371,931	105,296	130,188	347,039	0
Senior Mobility Program or SNEMT Interest	0	21,397	21,397	0	0
Community Based Transit/Circulators	-1,133,453	64,572	1,083,065	-2,151,946	0
Community Based Transit/Circulators Interest	0	0	48,615	-48,615	0
Water Quality Program (Project X)	0	328,000	328,000	0	0
Grand Total	-117,569	1,889,375	2,078,627	-306,821	0

Last External Auditor Review: LFS: 2024 SMP: 2019

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 643,953.00	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 371,931.00	\$ -
V Community Based Transit/Circulators	9	\$ (1,133,453.00)	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ (117,569.00)	\$ -
Monies Made Available During Fiscal Year	14	\$ 1,836,485.00	\$ 52,890.00
Total Monies Available (Sum Lines 13 & 14)	15	\$ 1,718,916.00	\$ 52,890.00
Expenditures During Fiscal Year	16	\$ 1,977,122.00	\$ 101,505.00
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 1,546,701.00	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 347,039.00	\$ -
V Community Based Transit/Circulators	25	\$ (2,151,946.00)	\$ (48,615.00)
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description


Note: Adjustment to prior year ending balance for Community based Transit/Circulators is due to expenditures of \$226,296 not being recognized in fiscal year 2024 reporting along with revenues of \$35,902 that was booked in fiscal year 2024 but not reported until this current fiscal year.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,338,617.00	\$ 31,493.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 105,296.00	\$ 21,397.00
V Community Based Transit/Circulators	9	\$ 64,572.00	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 328,000.00	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,836,485.00	\$ 52,890.00
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 435,869.00	\$ 31,493.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 130,188.00	\$ 21,397.00
V Community Based Transit/Circulators	22	\$ 1,083,065.00	\$ 48,615.00
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ 328,000.00	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 1,977,122.00	\$ 101,505.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (140,637.00)	\$ (48,615.00)

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ (46,797.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,797.00)
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Maintenance															
Patching	11	\$ 527,162.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527,162.00
Overlay & Sealing	12	\$ 1,061,785.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,061,785.00
Street Lights & Traffic Signals	13	\$ 2,813,132.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,813,132.00
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,912.00	\$ 9,242.00	\$ 328,000.00	\$ -	\$ -	\$ -	\$ -	\$ 465,154.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,957.00	\$ 22,251.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,208.00
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 4,402,079.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,869.00	\$ 31,493.00	\$ 328,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,197,441.00
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,213,253.00	\$ 70,012.00	\$ -	\$ 1,283,265.00
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 4,855,282.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,869.00	\$ 31,493.00	\$ 328,000.00	\$ -	\$ 1,213,253.00	\$ 70,012.00	\$ -	\$ 6,933,909.00
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
 * Please provide a specific description

Note: The negative indirect/overhead charge is due to the Engineering department chargeback recovery allocation being greater than the Public Works Administration charges expended on street projects for fiscal year 2025.

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

X All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;

X The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;

X The City of San Clemente is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;

X The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and

X The City of San Clemente has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Sheryl Mariano

Director of Finance (Print Name)

12/22/25

Date

Sheryl Mariano

Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25-203

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
SAN CLEMENTE, CALIFORNIA, ADOPTING THE FISCAL
YEAR 2024-2025 MEASURE M2 EXPENDITURE REPORT
FOR THE CITY OF SAN CLEMENTE

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned, and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2; and

WHEREAS, the City Council has reviewed and considered any public comment on the M2 Expenditure Report for Fiscal Year 2024-2025 that was presented to the City Council on December 9, 2025.

NOW, THEREFORE, the City Council for the City of San Clemente does hereby find, determine and resolve and inform OCTA that:

SECTION 1. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues, including interest earned, expenditures during the fiscal year, and balances at the end of the fiscal year.

SECTION 2. The M2 Expenditure Report is hereby adopted and approved by the City of San Clemente.

SECTION 3. The City of San Clemente Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025 in substantially the same form as presented to the City Council on December 9, 2025 and take such other actions as are necessary and proper to accomplish the purposes of this resolution.

SECTION 4. The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

PASSED, APPROVED, AND ADOPTED 9th day of December, 2025

ATTEST:



City Clerk of the City of
San Clemente, California



Steve Knoblock, Mayor of the City
of San Clemente, California

STATE OF CALIFORNIA)
COUNTY OF ORANGE) §
CITY OF SAN CLEMENTE)

I, LAURA CAMPAGNOLO, City Clerk of the City of San Clemente, California, do hereby certify that Resolution No. 25-203 was adopted at an adjourned regular meeting of the City Council of the City of San Clemente held on the 9th day of December 2025, by the following vote:

AYES: CABRAL, ENMEIER, LOEFFLER, WU, MAYOR KNOBLOCK

NOES: NONE

ABSENT: NONE

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of San Clemente, California, this 15th day of December, 2025.



CITY CLERK of the City of
San Clemente, California

Approved as to form:


Elizabeth A. Mitchell, City Attorney



Orange County Transportation Authority

M2 Fact Sheet

City of San Juan Capistrano

Fiscal Year Ended June 30, 2025

Council Action 12/2/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$12,849,806	\$546,941
Interest	\$25,816	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	283,302	902,332	25,896	1,159,738	0
Local Fair Share Interest	0	25,816	25,816	0	0
High Frequency Metrolink Service	14,678	0	0	14,678	0
Senior Mobility Program or SNEMT	98,955	62,196	84,698	76,453	0
Community Based Transit/Circulators	-344,316	218,833	160,522	-286,005	0
Community Based Transit/Circulators Interest	-2,173	0	-2,173	0	0
Water Quality Program (Project X)	0	126,174	0	126,174	0
Grand Total	50,446	1,335,351	294,759	1,091,038	0

Last External Auditor Review: LFS: 2022 SMP: 2024

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances**

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 283,302.00	\$ -
R High Frequency Metrolink Service	5	\$ 14,678.00	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 98,955.00	\$ -
V Community Based Transit/Circulators	9	\$ (344,316.00)	\$ (2,173.00)
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 52,619.00	\$ (2,173.00)
Monies Made Available During Fiscal Year	14	\$ 1,309,534.78	\$ 25,816.00
Total Monies Available (Sum Lines 13 & 14)	15	\$ 1,362,153.78	\$ 23,643.00
Expenditures During Fiscal Year	16	\$ 271,116.00	\$ 23,643.00
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 1,159,737.85	\$ -
R High Frequency Metrolink Service	21	\$ 14,678.00	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 76,452.88	\$ -
V Community Based Transit/Circulators	25	\$ (286,004.59)	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ 126,173.64	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

Line 8 - OCTA FY 2023-2024 Audit adjustment

Line 9 - Negative interest allocated to deficit cash balances due to delays in OCTA payment of City invoices; negative interest was expended in FY 24-25

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 902,331.85	\$ 25,816.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 62,195.88	\$ -
V Community Based Transit/Circulators	9	\$ 218,833.41	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 126,173.64	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,309,534.78	\$ 25,816.00
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 25,896.00	\$ 25,816.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 84,698.00	\$ -
V Community Based Transit/Circulators	22	\$ 160,522.00	\$ (2,173.00)
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 271,116.00	\$ 23,643.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 1,038,418.78	\$ 2,173.00

* Please provide a specific description

Line 22 - Negative interest allocated to deficit cash balances due to delays in OCTA payment of City invoices; negative interest was expended in FY 24-25

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other ³	TOTAL
Indirect and/or Overhead	1	\$ 1,490,099.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,490,099.00
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ 9,661,969.00	\$ 332,563.00	\$ -	\$ -	\$ -	\$ -	\$ 3,318.00	\$ 25,816.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,023,666.00
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,578.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,578.00
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 9,661,969.00	\$ 332,563.00	\$ -	\$ -	\$ -	\$ -	\$ 25,896.00	\$ 25,816.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,046,244.00
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 9,661,969.00	\$ 332,563.00	\$ -	\$ -	\$ -	\$ -	\$ 25,896.00	\$ 25,816.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,046,244.00
Maintenance															
Patching	11	\$ 158,442.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,442.00
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ 779,825.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 779,825.00
Storm Damage	14	\$ 154,534.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,534.00
Other Street Purpose Maintenance	15a	\$ 604,937.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,937.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 1,697,738.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,697,738.00
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,220.00	\$ (2,173.00)	\$ -	\$ 243,047.00
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 12,849,806.00	\$ 332,563.00	\$ -	\$ -	\$ -	\$ -	\$ 25,896.00	\$ 25,816.00	\$ -	\$ -	\$ 245,220.00	\$ (2,173.00)	\$ -	\$ 13,477,128.00
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u> </u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
⁴ Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City/County of San Juan Capistrano is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City/County of San Juan Capistrano has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Ken Al-Imam

Director of Finance (Print Name)

12-17-25

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25-12-02-01

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN JUAN CAPISTRANO, CALIFORNIA CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF SAN JUAN CAPISTRANO FOR THE FISCAL YEAR ENDED JUNE 30, 2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and,

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and,

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and,

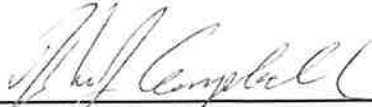
WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and,

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of San Juan Capistrano, does hereby inform OCTA that:

- a. The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b. The Measure M2 Expenditure Report, as provided in Exhibit A and attached hereto, is hereby adopted by the City Council of the City of San Juan Capistrano.
- c. The City of San Juan Capistrano Chief Financial Officer is hereby authorized and directed to sign and submit the Measure M2 Expenditure Report to OCTA for the fiscal year ending on June 30, 2025.

PASSED, APPROVED, AND ADOPTED this 2nd day of December 2025.



JOHN CAMPBELL, MAYOR

ATTEST:



CHRISTY JAKL, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF SAN JUAN CAPISTRANO)

I, Christy Jakl, appointed City Clerk of the City of San Juan Capistrano, do hereby certify that the foregoing Resolution No. 25-12-02-01 was duly adopted by the City Council of the City of San Juan Capistrano at the Regular meeting thereof, held the 2nd day of December 2025, by the following vote:

AYES: COUNCIL MEMBERS: Bourne, Farias, Hart, Taylor and Mayor Campbell
NOES: COUNCIL MEMBERS: None
ABSENT: COUNCIL MEMBERS: None



CHRISTY JAKL, CITY CLERK



Orange County Transportation Authority

M2 Fact Sheet

City of Santa Ana

Fiscal Year Ended June 30, 2025

Council Action 12/2/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$14,829,277	\$10,324,712
Interest	\$49,370	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	14,695,530	6,275,371	4,032,548	16,938,354	0
Local Fair Share Interest	278,189	18,750	0	296,939	0
Comprehensive Transportation Funding Program	-33,240,330	6,533,810	5,366,277	-32,072,797	0
Comprehensive Transportation Funding Program Interest	226,719	19,522	0	246,241	0
Regional Traffic Signal Synchronization Program	-500,818	439,410	0	-61,408	0
Regional Traffic Signal Synchronization Program Interest	8,499	1,313	0	9,812	0
Transit Extensions to Metrolink	292,230	0	0	292,230	0
Senior Mobility Program or SNETM	631,040	287,519	434,470	484,088	0
Senior Mobility Program or SNETM Interest	21,105	8,045	0	29,150	0
Safe Transit Stops	-1,032,121	582,395	0	-449,726	0
Safe Transit Stops Interest	0	1,740	0	1,740	0
Water Quality Program (Project X)	488,308	0	0	488,308	0
Water Quality Program (Project X) Interest	3,251	0	0	3,251	0
Freeway Environmental Mitigation	-100,123	0	0	-100,123	0
Grand Total	-18,228,521	14,167,875	9,833,295	-13,893,941	0

Last External Auditor Review: LFS: 2025 SMP: 2022

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ (100,122.62)	\$ -
O Regional Capacity Program (RCP)	2	\$ (33,240,330.00)	\$ 226,719.00
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (500,818.00)	\$ 8,498.82
Q Local Fair Share	4	\$ 14,695,530.00	\$ 278,189.00
R High Frequency Metrolink Service	5		\$ -
S Transit Extensions to Metrolink	6	\$ 292,230.00	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 631,040.00	\$ 21,105.00
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ (1,032,121.00)	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 488,308.00	\$ 3,251.00
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ (18,766,283.62)	\$ 537,762.82
Monies Made Available During Fiscal Year	14	\$ 14,118,505.58	\$ 49,369.78
Total Monies Available (Sum Lines 13 & 14)	15	\$ (4,647,778.04)	\$ 587,132.60
Expenditures During Fiscal Year	16	\$ 9,833,295.33	\$ -
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ (100,122.62)	\$ -
O Regional Capacity Program (RCP)	18	\$ (32,072,796.97)	\$ 246,240.83
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ (61,408.07)	\$ 9,811.70
Q Local Fair Share	20	\$ 16,938,353.76	\$ 296,938.66
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ 292,230.00	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 484,088.17	\$ 29,150.32
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ (449,725.64)	\$ 1,740.09
X Environmental Cleanup Program (Water Quality)	27	\$ 488,308.00	\$ 3,251.00
Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ 6,533,810.44	\$ 19,521.83
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 439,409.93	\$ 1,312.88
Q Local Fair Share	4	\$ 6,275,371.27	\$ 18,749.66
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 287,518.58	\$ 8,045.32
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ 582,395.36	\$ 1,740.09
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 14,118,505.58	\$ 49,369.78
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 5,366,277.41	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 4,032,547.51	\$ -
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 434,470.41	\$ -
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 9,833,295.33	\$ -
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 4,285,210.25	\$ 49,369.78

* Please provide a specific description

M2 Expenditure Report
 Fiscal Year Ended June 30, 2025
 Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,609.86	\$ -	\$ -	\$ 47,609.86
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ 2,738,651.57	\$ -	\$ 4,950,902.04	\$ -	\$ -	\$ -	\$ 747,985.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,437,538.84
Street Reconstruction - Pavement	3b	\$ 1,120,341.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,073.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,383,414.49
Signals, Safety Devices, & Street Lights	4	\$ 3,008,166.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,444.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,187,611.35
Pedestrian Ways & Bikepaths	5	\$ 720,075.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,441.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 741,516.38
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 7,587,234.76	\$ -	\$ 4,950,902.04	\$ -	\$ -	\$ -	\$ 1,211,944.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,750,081.06
Right of Way Acquisition	9	\$ -	\$ -	\$ 415,375.37	\$ -	\$ -	\$ -	\$ 145,208.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 560,584.00
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 7,587,234.76	\$ -	\$ 5,366,277.41	\$ -	\$ -	\$ -	\$ 1,357,152.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,310,665.06
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,611,825.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,611,825.12
Street Lights & Traffic Signals	13	\$ 2,806,846.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,806,846.73
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 4,435,195.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,435,195.59
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 7,242,042.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,611,825.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,853,867.44
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,569.50	\$ -	\$ -	\$ -	\$ 386,860.55	\$ -	\$ -	\$ 450,430.05
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 14,829,277.08	\$ -	\$ 5,366,277.41	\$ -	\$ -	\$ -	\$ 4,032,547.51	\$ -	\$ -	\$ -	\$ 434,470.41	\$ -	\$ -	\$ 24,662,572.41
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u>Alexander Trinidad (Nov 19, 2025 11:04 14 PST)</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
 * Transportation related only
 * Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:


- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Santa Ana is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Santa Ana has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Alexander Trinidad

Director of Finance (Print Name)

Nov 19, 2025

Date



Alexander Trinidad (Nov 19, 2025 11:04:14 PST)
Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-056

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANTA ANA CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR THE CITY OF SANTA ANA

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANTA ANA AS FOLLOWS:

Section 1. The City Council of the City of Santa Ana hereby finds, determines, and declares as follows:

- A. Local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds.
- B. Local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements.
- C. Local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements.
- D. The M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project.
- E. The M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

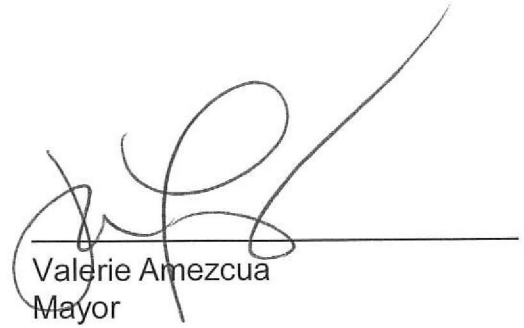
Section 2. The City Council of the City of Santa Ana hereby finds that the FY 2024/25 Measure M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.

Section 3. The M2 Expenditure Report is hereby adopted by the City of Santa Ana.


Section 4. The City of Santa Ana Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

Section 5. This Resolution shall take effect immediately upon its adoption by the City Council and the City Clerk shall attest to and certify the vote adopting this Resolution.

ADOPTED this 2nd day of December, 2025.


Valerie Amezcua
Mayor

APPROVED AS TO FORM:
Sonia R. Carvalho, City Attorney


By: 
Kyle Nellesen
Assistant City Attorney

AYES:	Councilmembers	<u>Amezcua, Bacerra, Hernandez, Penaloza,</u> <u>Phan, Vazquez (6)</u>
NOES:	Councilmembers	<u>None (0)</u>
ABSTAIN:	Councilmembers	<u>None (0)</u>
ABSENT:	Councilmembers	<u>Lopez(1)</u>

CERTIFICATE OF ATTESTATION AND ORIGINALITY

I, JENNIFER L. HALL, City Clerk, do hereby attest to and certify the attached Resolution No. 2025-056 to be the original resolution adopted by the City Council of the City of Santa Ana on December 2, 2025.

Date: 12/9/2025


Jennifer L. Hall
City Clerk
City of Santa Ana





Orange County Transportation Authority

M2 Fact Sheet

City of Seal Beach

Fiscal Year Ended June 30, 2025

Council Action 12/8/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$1,013,039	\$733,847
Interest	\$29,933	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	1,397,637	555,603	923,698	1,029,541	0
Local Fair Share Interest	0	29,933	29,933	0	0
Comprehensive Transportation Funding Program	-398,148	0	0	-398,148	0
Regional Traffic Signal Synchronization Program	-21,535	422,881	25,759	375,586	0
Senior Mobility Program or SNEMT	-309,169	79,903	163,528	-392,794	0
Water Quality Program (Project X)	-449,082	344,209	0	-104,873	0
Other	-3,662,534	0	2,644,358	-6,306,892	0
Grand Total	-3,442,831	1,432,528	3,787,277	-5,797,580	0

Last External Auditor Review: LFS: 2024 SMP: 2021

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ (398,148.00)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ (21,535.36)	\$ -
Q Local Fair Share	4	\$ 1,397,637.25	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ (309,168.77)	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ (449,081.72)	\$ -
Other*	12	\$ (3,662,534.16)	\$ -
Balances at Beginning of Fiscal Year	13	\$ (3,442,830.76)	\$ -
Monies Made Available During Fiscal Year	14	\$ 1,402,594.57	\$ 29,933.00
Total Monies Available (Sum Lines 13 & 14)	15	\$ (2,040,236.19)	\$ 29,933.00
Expenditures During Fiscal Year	16	\$ 3,757,343.93	\$ 29,933.00
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ (398,148.00)	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ 375,586.03	\$ -
Q Local Fair Share	20	\$ 1,029,541.43	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ (392,794.33)	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ (104,872.94)	\$ -
Other*	28	\$ (6,306,892.31)	\$ -

* Please provide a specific description


- Line 12* Other - Prior Years \$3,662,534.16
- Line 28* Other - FHWA_SS4A Grant - \$62,705.44
- Line 28* Other - OCTA Settlement Funds - \$696,326.40
- Line 28* Other - OCTA Settlement Funds - \$175,000
- Line 28* Other - PMRF Funds - \$150,033.70
- Line 28* Other - SB1 - \$20,167.00
- Line 28* Other - OCTA Settlement Funds - \$3,623.75
- Line 28* Other - SB1 Funds \$65,295.75
- Line 28* Other - SB1 Funds \$1,471,206.11

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M: Freeway Projects	1	\$ -	\$ -
O :Regional Capacity Program (RCP)	2	\$ -	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ 422,880.59	\$ -
Q Local Fair Share	4	\$ 555,602.56	\$ 29,933.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 79,902.64	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 344,208.78	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 1,402,594.57	\$ 29,933.00
Expenditures:			
A-M: Freeway Projects	14	\$ -	\$ -
O :Regional Capacity Program (RCP)	15	\$ -	\$ -
P :Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ 25,759.20	\$ -
Q Local Fair Share	17	\$ 923,698.38	\$ 29,933.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 163,528.20	\$ -
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ 2,644,358.15	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 3,757,343.93	\$ 29,933.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (2,354,749.36)	\$ -

* Please provide a specific description
 Line 25* Other - FHWA_SS4A Grant - \$62,705.44
 Line 25* Other - OCTA Settlement Funds - \$696,326.40
 Line 25* Other - OCTA Settlement Funds - \$175,000
 Line 25* Other - PMRF Funds - \$150,033.70
 Line 25* Other - SB1 - \$20,167.00
 Line 25* Other - OCTA Settlement Funds - \$3,623.75
 Line 25* Other - SB1 Funds \$65,295.75
 Line 25* Other - SB1 Funds \$1,471,206.11

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ 25,759.20	\$ -	\$ 34,104.81	\$ 1,105.19	\$ -	\$ -	\$ -	\$ -	\$ 62,705.44	\$ 123,674.64
Pedestrian Ways & Bikepaths	5	\$ 48,235.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,975.55	\$ 16,882.52	\$ -	\$ -	\$ -	\$ -	\$ 696,326.40	\$ 1,282,419.47
Storm Drains	6	\$ 13,936.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,936.00
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 62,171.00	\$ -	\$ -	\$ -	\$ 25,759.20	\$ -	\$ 555,080.36	\$ 17,987.71	\$ -	\$ -	\$ -	\$ -	\$ 759,031.84	\$ 1,420,030.11
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 62,171.00	\$ -	\$ -	\$ -	\$ 25,759.20	\$ -	\$ 555,080.36	\$ 17,987.71	\$ -	\$ -	\$ -	\$ -	\$ 759,031.84	\$ 1,420,030.11
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,618.02	\$ 11,945.29	\$ -	\$ -	\$ -	\$ -	\$ 1,885,326.31	\$ 2,265,889.62
Street Lights & Traffic Signals	13	\$ 151,810.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,810.89
Storm Damage	14	\$ 9,080.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,080.00
Other Street Purpose Maintenance	15a	\$ 789,977.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 789,977.51
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 950,868.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368,618.02	\$ 11,945.29	\$ -	\$ -	\$ -	\$ -	\$ 1,885,326.31	\$ 3,216,758.02
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,528.20	\$ -	\$ -	\$ 163,528.20
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 1,013,039.40	\$ -	\$ -	\$ -	\$ 25,759.20	\$ -	\$ 923,698.38	\$ 29,933.00	\$ -	\$ -	\$ 163,528.20	\$ -	\$ 2,644,358.15	\$ 4,800,316.33
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: </p>													

¹ Includes direct charges for staff time

² Other M2 includes A-M, R,S,T,U,V, and W

* Transportation related only

* Please provide a specific description

Line 4* Other - FHWA_SS4A Grant - \$62,705.44
 Line 5* Other - OCTA Settlement Funds - \$696,326.40
 Line 12* Other - OCTA Settlement Funds - \$175,000

Line 12* Other - PMRF Funds - \$150,033.70
 Line 12* Other - SB1 - \$20,167.00
 Line 12* Other - OCTA Settlement Funds - \$3,623.75
 Line 12* Other - SB1 Funds \$65,295.75
 Line 12* Other - SB1 Funds \$1,471,206.11
 Line 17* Other - Senior Mobility \$163,528.20

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

X All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;

X The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;

X The City of Seal Beach is aware of the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties", which is a guide for determining MOE Expenditures for M2 Eligibility purposes;

X The City's Expenditure Report is in compliance with direction provided in the State Controller's "Guidelines Relating to Gas Tax Expenditures for Cities and Counties;" and

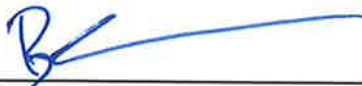
X The City of Seal Beach has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Barbara Arenado

Director of Finance (Print Name)

12/1/25

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION 7718

A RESOLUTION OF THE SEAL BEACH CITY COUNCIL APPROVING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF SEAL BEACH FOR FY 2024-2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and,

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of the eligibility requirements; and,

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and,

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and,

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, the Seal Beach City Council does resolve, declare, determine, and order as follows:

- Section 1. The Measure M2 Expenditure Report for Fiscal Year 2024-2025, incorporated herein by this reference, is in conformance with the M2 Expenditure Report Template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.
- Section 2. The M2 Expenditure Report is hereby adopted for the City of Seal Beach.
- Section 3. The City of Seal Beach Director of Finance/City Treasurer is hereby authorized to sign and submit the M2 Expenditure Report for Fiscal Year ending June 30, 2025, to the Orange County Transportation Authority no later than December 31, 2025.

PASSED, APPROVED AND ADOPTED by the Seal Beach City Council at a regular meeting held on the 8th day of December 2025 by the following vote:

AYES: Council Members Kalmick, Wong, Senecal, Steele, Landau

NOES: Council Members _____

ABSENT: Council Members _____

ABSTAIN: Council Members _____



Lisa Landau, Mayor

ATTEST:



Gloria D. Harper, City Clerk



STATE OF CALIFORNIA }
COUNTY OF ORANGE } SS
CITY OF SEAL BEACH }

I, Gloria D. Harper, City Clerk of the City of Seal Beach, do hereby certify that the foregoing resolution is the original copy of Resolution 7718 on file in the office of the City Clerk, passed, approved, and adopted by the City Council at a regular meeting held on the 8th day of December 2025.



Gloria D. Harper, City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of Stanton

Fiscal Year Ended June 30, 2025

Council Action 11/25/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$335,000	\$326,462
Interest	\$66,500	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	882,628	719,779	758,619	843,788	0
Local Fair Share Interest	0	59,601	59,601	0	0
Senior Mobility Program or SNEMT	114,195	46,496	9,608	151,083	0
Senior Mobility Program or SNEMT Interest	2,100	6,899	2,402	6,597	0
Water Quality Program (Project X)	-34,272	34,272	0	0	0
Grand Total	964,651	867,047	830,230	1,001,468	0

Last External Auditor Review: LFS: 2023 SMP: 2020

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description		Line No.	Amount	Interest
Balances at Beginning of Fiscal Year				
A-M	Freeway Projects	1	\$ -	\$ -
O	Regional Capacity Program (RCP)	2	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q	Local Fair Share	4	\$ 882,628.00	
R	High Frequency Metrolink Service	5		
S	Transit Extensions to Metrolink	6		
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7		
U	Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 114,195.00	\$ 2,100.00
V	Community Based Transit/Circulators	9		
W	Safe Transit Stops	10		
X	Environmental Cleanup Program (Water Quality)	11	\$ (34,272.00)	
	Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year		13	\$ 962,551.00	\$ 2,100.00
	Monies Made Available During Fiscal Year	14	\$ 800,547.00	\$ 66,500.00
Total Monies Available (Sum Lines 13 & 14)		15	\$ 1,763,098.00	\$ 68,600.00
	Expenditures During Fiscal Year	16	\$ 768,227.00	\$ 62,003.00
Balances at End of Fiscal Year				
A-M	Freeway Projects	17	\$ -	\$ -
O	Regional Capacity Program (RCP)	18	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q	Local Fair Share	20	\$ 843,788.00	\$ -
R	High Frequency Metrolink Service	21	\$ -	\$ -
S	Transit Extensions to Metrolink	22	\$ -	\$ -
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U	Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 151,083.00	\$ 6,597.00
V	Community Based Transit/Circulators	25	\$ -	\$ -
W	Safe Transit Stops	26	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
	Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 719,779.00	\$ 59,601.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 46,496.00	\$ 6,899.00
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 34,272.00	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 800,547.00	\$ 66,500.00
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 758,619.00	\$ 59,601.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 9,608.00	\$ 2,402.00
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 768,227.00	\$ 62,003.00
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 32,320.00	\$ 4,497.00

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 870.00	\$ 217.00	\$ -	\$ 1,087.00
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,619.00	\$ 59,601.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 818,220.00
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,619.00	\$ 59,601.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 818,220.00
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,619.00	\$ 59,601.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 818,220.00
Maintenance															
Patching	11	\$ 33,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,550.00
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ 301,450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,450.00
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 335,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000.00
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,738.00	\$ 2,185.00	\$ -	\$ 10,923.00
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 335,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,619.00	\$ 59,601.00	\$ -	\$ -	\$ 9,608.00	\$ 2,402.00	\$ -	\$ 1,165,230.00
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: ___SdR_____													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report Fiscal Year Ended June 30, 2025

I hereby certify that:


- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Stanton is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Stanton has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Sharon del Rosario

Director of Finance (Print Name)

11/6/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF STANTON CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY OF STANTON FOR THE FISCAL YEAR ENDED JUNE 30, 2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 Funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned, and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF STANTON DOES HEREBY INFORM OCTA THAT:

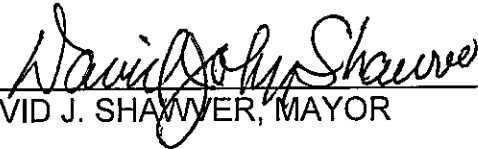
SECTION 1: The M2 Expenditure Report for the fiscal year ended June 30, 2025 ("Exhibit A"), is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.

SECTION 2: The M2 Expenditure Report for the fiscal year ended June 30, 2025, is hereby adopted by the City of Stanton.

SECTION 3: The City of Stanton Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ended June 30, 2025.

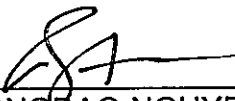
SECTION 4: The City Clerk shall certify as to the adoption of this Resolution.

PASSED, APPROVED, AND ADOPTED this 25th day of November 2025.



DAVID J. SHAWVER, MAYOR

APPROVED AS TO FORM:



HONGDAO NGUYEN, CITY ATTORNEY

ATTEST:

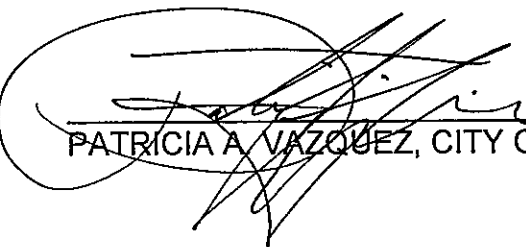
I, Patricia A. Vazquez, City Clerk of the City of Stanton, California DO HEREBY CERTIFY that the foregoing Resolution, being Resolution No. 2025-35 has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the Stanton City Council, held on November 25, 2025, and that the same was adopted, signed, and approved by the following vote to wit:

AYES: Shawver, Taylor, Torres, Warren

NOES: None

ABSENT: Barrios

ABSTAIN: None



PATRICIA A. VAZQUEZ, CITY CLERK



Orange County Transportation Authority

M2 Fact Sheet

City of Tustin

Fiscal Year Ended June 30, 2025

Council Action 12/2/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$6,814,184	\$1,938,025
Interest	\$191,248	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	2,982,402	2,198,648	443,578	4,737,472	0
Local Fair Share Interest	0	184,258	184,258	0	0
Senior Mobility Program or SNEMT	2,959	83,403	82,417	3,945	0
Senior Mobility Program or SNEMT Interest	2,118	6,990	2,118	6,990	0
Other	0	1,347	1,347	0	0
Grand Total	2,987,479	2,474,645	713,718	4,748,406	0

Last External Auditor Review: LFS: 2025 SMP: 2019

M2 Expenditure Report

Fiscal Year Ended June 30, 2025

Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 2,982,402.00	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 2,959.00	\$ 2,118
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 2,985,361.00	\$ 2,118
Monies Made Available During Fiscal Year	14	\$ 2,283,397.47	\$ 191,248
Total Monies Available (Sum Lines 13 & 14)	15	\$ 5,268,758.47	\$ 193,366
Expenditures During Fiscal Year	16	\$ 527,341.93	\$ 186,376
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 4,737,471.80	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 3,944.74	\$ 6,990
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses


Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 2,198,648	\$ 184,258
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 83,403	\$ 6,990
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ 1,347	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 2,283,397	\$ 191,248
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 443,578	\$ 184,258
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 82,417	\$ 2,118
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ 1,347	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 527,342	\$ 186,376
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 1,756,056	\$ 4,872

* Please provide a specific description

* Revenue - Red Hill Avenue Meter Revenue Refund - So Cal Edison

* Expenditure - direct staff time toward annual pavement maintenance

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ 4,987,075.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,987,075
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ 48,038.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,336.67	\$ 86,008.71	\$ -	\$ -	\$ -	\$ -	\$ 1,346.64	\$ 341,730
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ 17,602.00	\$ 129,265.48	\$ -	\$ -	\$ -	\$ -	\$ 3,535.73	\$ 1,464.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,867
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 5,052,715.00	\$ 129,265.48	\$ -	\$ -	\$ -	\$ -	\$ 209,872.40	\$ 87,472.98	\$ -	\$ -	\$ -	\$ -	\$ 1,346.64	\$ 5,480,673
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 5,052,715.00	\$ 129,265.48	\$ -	\$ -	\$ -	\$ -	\$ 209,872.40	\$ 87,472.98	\$ -	\$ -	\$ -	\$ -	\$ 1,346.64	\$ 5,480,673
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ 321,145.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,809.96	\$ 5,305.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,260
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 1,440,324.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,899.70	\$ 72,846.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,689,070
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,995.74	\$ 18,634.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,630
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 1,761,469.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,705.40	\$ 96,785.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,091,960
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,417.49	\$ 2,118.00	\$ -	\$ 84,535
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 6,814,184	\$ 129,265	\$ -	\$ -	\$ -	\$ -	\$ 443,578	\$ 184,258	\$ -	\$ -	\$ 82,417	\$ 2,118	\$ 1,347	\$ 7,657,168
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: 													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R, S, T, U, V, and W
^{*} Transportation related only
^{*} Please provide a specific description

^{*} Other - direct staff time toward annual pavement maintenance

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;

The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;

The City of Tustin is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;

The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and

The City of Tustin has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Jennifer King

11/21/2025

Director of Finance (Print Name)

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 25-73

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUSTIN, CALIFORNIA CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR THE CITY OF TUSTIN, CALIFORNIA

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to the Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and


WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction’s fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Tustin that:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Tustin, California.
- c) The City of Tustin, California Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Tustin on the 2nd day of December 2025.

Signed by:


 AUSTIN LUMBARD,
 Mayor

ATTEST:

Signed by:

Erica Yasuda



ERICA N. YASUDA,
City Clerk

APPROVED AS TO FORM:

DocuSigned by:

David Kendig

DAVID E. KENDIG,
City Attorney

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF TUSTIN)

I, Erica N. Yasuda, City Clerk and ex-officio Clerk of the City Council of the City of Tustin, California, do hereby certify that the whole number of the members of the City Council is five; that the above and foregoing Resolution No. 25-73 was duly and regularly passed and adopted at a regular meeting of the City Council held on the 2nd day of December, 2025 by the following vote:

COUNCILMEMBER AYES:	<u>Lumbard, Nielsen, Gallagher, Schnell, Fink</u>	(5)
COUNCILMEMBER NOES:	_____	(0)
COUNCILMEMBER ABSTAINED:	_____	(0)
COUNCILMEMBER ABSENT:	_____	(0)
COUNCILMEMBER RECUSED:	_____	(0)

Signed by:

Erica Yasuda



ERICA N. YASUDA,
City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of Villa Park

Fiscal Year Ended June 30, 2025

Council Action 11/18/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$573,100	\$406,086
Interest	\$8,581	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	150,731	123,111	142,794	131,048	0
Local Fair Share Interest	0	6,784	6,784	0	0
Senior Mobility Program or SNEMT	36,833	13,305	16,048	34,090	0
Senior Mobility Program or SNEMT Interest	0	1,797	1,797	0	0
Grand Total	187,564	144,997	167,423	165,138	0

Last External Auditor Review: LFS: 2022 SMP: n/a

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 150,731.00	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 36,833.00	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 187,564.00	\$ -
Monies Made Available During Fiscal Year	14	\$ 136,416.00	\$ 8,581
Total Monies Available (Sum Lines 13 & 14)	15	\$ 323,980.00	\$ 8,581
Expenditures During Fiscal Year	16	\$ 158,842.00	\$ 8,581
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 131,048.00	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 34,090.00	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 123,111	\$ 6,784
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 13,305	\$ 1,797
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 136,416	\$ 8,581
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 142,794	\$ 6,784
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 16,048	\$ 1,797
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 158,842	\$ 8,581
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ (22,426)	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other ³	TOTAL
Indirect and/or Overhead	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction - Pavement	3b	\$ 96,447.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,794.00	\$ 6,784.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,025
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 96,447.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,794.00	\$ 6,784.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,025
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 96,447.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,794.00	\$ 6,784.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,025
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Lights & Traffic Signals	13	\$ 46,631.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,631
Other Street Purpose Maintenance	15a	\$ 430,022.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,022
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 476,653.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,653
Other	17		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,048.00	\$ 1,797.00	\$ -	\$ 17,845
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 573,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,794	\$ 6,784	\$ -	\$ -	\$ 16,048	\$ 1,797	\$ -	\$ 740,523
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u>JS</u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
³ Transportation related only
 * Please provide a specific description

Note:
 Under Other M2 columns, the reported amounts were expenditures for Measure M2 Senior Mobility Program.

Legend

Project	Description
A-M	Freeway Projects
Q	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

**M2 Expenditure Report
Fiscal Year Ended June 30, 2025**

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Villa Park is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Villa Park has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Lee Siow

Director of Finance (Print Name)

11/18/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-3632

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF VILLA PARK CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR THE CITY OF VILLA PARK.

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VILLA PARK THAT THE CITY OF VILLA PARK, does hereby inform OCTA that:

SECTION 1: The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.

SECTION 2: The M2 Expenditure Report is hereby adopted by the City of Villa Park.

SECTION 3: The City of Villa Park Finance Director is hereby authorized to sign and submit the Measure M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

PASSED AND ADOPTED by the City Council of the City of Villa Park at an adjourned regular meeting held on the 18th day of November 2025.


Nicol Jones, Mayor
City of Villa Park

ATTEST:



Steve Franks, City Clerk
City of Villa Park

STATE OF CALIFORNIA }
COUNTY OF ORANGE } SS
CITY OF VILLA PARK }

I, **Steve Franks**, City Clerk of the City of Villa Park **DO HEREBY CERTIFY** that the foregoing Resolution was adopted at an adjourned regular meeting of the City Council of the City of Villa Park held on the 18th day of November 2025, and was carried by the following roll call vote, to wit:

AYES: COUNCILMEMBERS: *Frackelton, Wu, McBride, Miles, Jones*
NOES: COUNCILMEMBERS: *None*
ABSENT: COUNCILMEMBERS: *None*
ABSTAIN: COUNCILMEMBERS: *None*



Steve Franks, City Clerk
City of Villa Park



Orange County Transportation Authority

M2 Fact Sheet

City of Westminster

Fiscal Year Ended June 30, 2025

Council Action 12/10/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$4,227,409	\$1,896,546
Interest	\$158,593	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	3,711,439	1,923,633	1,080,224	4,554,847	0
Local Fair Share Interest	0	148,635	148,635	0	0
Senior Mobility Program or SNEMT	286,709	141,882	94,632	333,960	0
Senior Mobility Program or SNEMT Interest	0	9,957	9,957	0	0
Water Quality Program (Project X)	-68,888	68,888	0	0	0
Grand Total	3,929,260	2,292,996	1,333,448	4,888,807	0

Last External Auditor Review: LFS: 2024 SMP: 2021

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 3,711,438.53	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 286,709.16	\$ -
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ (68,888.00)	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 3,929,259.69	\$ -
Monies Made Available During Fiscal Year	14	\$ 2,134,402.98	\$ 158,592.55
Total Monies Available (Sum Lines 13 & 14)	15	\$ 6,063,662.67	\$ 158,592.55
Expenditures During Fiscal Year	16	\$ 1,174,855.79	\$ 158,592.55
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 4,554,847.14	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ 333,959.74	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -

* Please provide a specific description

FY25 beginning balance adjustments reflect a correction to prior-year project reporting. \$68,888 in FY22/23 expenditures originally reported under Project Q has been reassigned to Project X.

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,923,632.55	\$ 148,635.32
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 141,882.43	\$ 9,957.23
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ 68,888.00	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 2,134,402.98	\$ 158,592.55
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 1,080,223.94	\$ 148,635.32
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 94,631.85	\$ 9,957.23
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 1,174,855.79	\$ 158,592.55
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 959,547.19	\$ -

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees ¹	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 438,934.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,934.68
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Reconstruction	3a	\$ 1,267,559.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,835.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,269,394.20
Street Reconstruction - Pavement	3b	\$ 111,714.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,714.00
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,186.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,186.00
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 1,379,273.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,021.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,445,294.20
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 1,379,273.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,021.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,445,294.20
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620,639.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620,639.48
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 2,409,201.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,563.26	\$ 148,635.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,851,400.01
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance¹ (Sum Lines 11 to 15b)	16	\$ 2,409,201.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,014,202.74	\$ 148,635.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,572,039.49
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,631.85	\$ 9,957.23	\$ -	\$ 104,589.08
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 4,227,409.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,223.94	\$ 148,635.32	\$ -	\$ -	\$ 94,631.85	\$ 9,957.23	\$ -	\$ 5,560,857.45
Finance Director Confirmation	19	Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties". I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures. Finance Director initial: <u> <i>OB</i> </u>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report
Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Westminster is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City/County’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Westminster has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

Erin Backs

Director of Finance (Print Name)

12/10/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

CITY OF WESTMINSTER
RESOLUTION NO. 5334

A RESOLUTION OF THE MAYOR AND CITY COUNCIL
OF THE CITY OF WESTMINSTER, CALIFORNIA,
CONCERNING THE MEASURE M2 (M2) EXPENDITURE
REPORT FOR THE CITY OF WESTMINSTER FOR THE
FISCAL YEAR ENDING JUNE 30, 2025

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the M2 Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED, that the City Council for the City of Westminster, does hereby inform OCTA that:

The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year, and balances at the end of fiscal year.

The M2 Expenditure Report is hereby adopted by the City of Westminster.

The City of Westminster Finance Director is hereby authorized to sign and submit the Measure M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

SECTION 1. The Mayor shall sign as to the passage, approval, and adoption of this Resolution.

SECTION 2. That the City Clerk shall certify the passage and adoption of this resolution and shall affix their signature and City Seal and that same shall be entered into the Book of Resolutions.


PASSED, APPROVED, and ADOPTED this 10th day of December 2025.

CITY OF WESTMINSTER



CHI CHARLIE NGUYEN
MAYOR

ATTEST:



CHRISTINE CORDON
CITY MANAGER/ACTING CITY CLERK

APPROVED AS TO FORM:



SCOTT PORTER
CITY ATTORNEY

CITY OF WESTMINSTER
CITY CLERK'S OFFICE

CERTIFICATION
OF
RESOLUTION

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, CHRISTINE CORDON, City Manager/Acting City Clerk of the City of Westminster, do hereby certify that the foregoing Resolution No. 5334 was duly passed and adopted by the City Council of the City of Westminster at a regular meeting held on the 10th day of December 2025, with the following vote:

AYES:	COUNCIL MEMBERS:	C. NGUYEN, MANZO, PHAN WEST, M. NGUYEN
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	N. NGUYEN
ABSTAIN:	COUNCIL MEMBERS:	NONE



Christine Cordon
City Manager/Acting City Clerk



Orange County Transportation Authority

M2 Fact Sheet

City of Yorba Linda

Fiscal Year Ended June 30, 2025

Council Action 12/2/2025

Signed Resolution Yes

Revised Final Report? No

	<u>Actual</u>	<u>Benchmark</u>
MOE Expenditures	\$3,111,598	\$2,836,929
Interest	\$63,988	

Project	Beginning Balance A	Revenues Claimed B	Expenditures C	Ending Balance D	Verify A+B-C-D
Local Fair Share	0	1,418,804	440,342	978,462	0
Local Fair Share Interest	0	63,445	63,445	0	0
Comprehensive Transportation Funding Program	0	3,576,261	3,576,261	0	0
Senior Mobility Program or SNEMT	39,540	115,625	155,165	0	0
Senior Mobility Program or SNEMT Interest	8,585	543	9,128	0	0
Grand Total	48,125	5,174,678	4,244,340	978,462	0

Last External Auditor Review: LFS: 2021 SMP: 2023

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Beginning and Ending Balances

Description	Line No.	Amount	Interest
Balances at Beginning of Fiscal Year			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ -	\$ -
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 39,540.28	\$ 8,584.55
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
Balances at Beginning of Fiscal Year	13	\$ 39,540.28	\$ 8,584.55
Monies Made Available During Fiscal Year	14	\$ 5,110,689.98	\$ 63,988.00
Total Monies Available (Sum Lines 13 & 14)	15	\$ 5,150,230.26	\$ 72,572.55
Expenditures During Fiscal Year	16	\$ 4,171,767.90	\$ 72,572.55
Balances at End of Fiscal Year			
A-M Freeway Projects	17	\$ -	\$ -
O Regional Capacity Program (RCP)	18	\$ -	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	19	\$ -	\$ -
Q Local Fair Share	20	\$ 978,462.36	\$ -
R High Frequency Metrolink Service	21	\$ -	\$ -
S Transit Extensions to Metrolink	22	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	23	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	24	\$ -	\$ -
V Community Based Transit/Circulators	25	\$ -	\$ -
W Safe Transit Stops	26	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	27	\$ -	\$ -
Other*	28	\$ -	\$ -


* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Sources and Uses

Description	Line No.	Amount	Interest
Revenues:			
A-M Freeway Projects	1	\$ -	\$ -
O Regional Capacity Program (RCP)	2	\$ 3,576,260.81	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	3	\$ -	\$ -
Q Local Fair Share	4	\$ 1,418,804.36	\$ 63,445.00
R High Frequency Metrolink Service	5	\$ -	\$ -
S Transit Extensions to Metrolink	6	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	7	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	8	\$ 115,624.81	\$ 543.00
V Community Based Transit/Circulators	9	\$ -	\$ -
W Safe Transit Stops	10	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	11	\$ -	\$ -
Other*	12	\$ -	\$ -
TOTAL REVENUES (Sum lines 1 to 12)	13	\$ 5,110,689.98	\$ 63,988.00
Expenditures:			
A-M Freeway Projects	14	\$ -	\$ -
O Regional Capacity Program (RCP)	15	\$ 3,576,260.81	\$ -
P Regional Traffic Signal Synchronization Program (RTSSP)	16	\$ -	\$ -
Q Local Fair Share	17	\$ 440,342.00	\$ 63,445.00
R High Frequency Metrolink Service	18	\$ -	\$ -
S Transit Extensions to Metrolink	19	\$ -	\$ -
T Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	20	\$ -	\$ -
U Senior Mobility Program or Senior Non-Emergency Medical Program	21	\$ 155,165.09	\$ 9,127.55
V Community Based Transit/Circulators	22	\$ -	\$ -
W Safe Transit Stops	23	\$ -	\$ -
X Environmental Cleanup Program (Water Quality)	24	\$ -	\$ -
Other*	25	\$ -	\$ -
TOTAL EXPENDITURES (Sum lines 14 to 25)	26	\$ 4,171,767.90	\$ 72,572.55
TOTAL BALANCE (Subtract line 26 from 13)	27	\$ 938,922.08	\$ (8,584.55)

* Please provide a specific description

M2 Expenditure Report
Fiscal Year Ended June 30, 2025
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	MOE	Developer / Impact Fees*	O	O Interest	P	P Interest	Q	Q Interest	X	X Interest	Other M2 ²	Other M2 Interest	Other*	TOTAL
Indirect and/or Overhead	1	\$ 2,899,077.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,899,077.00
Construction & Right-of-Way															
New Street Construction	2	\$ -	\$ -	\$ 3,576,260.81	\$ -	\$ -	\$ -	\$ 123,570.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,699,830.81
Street Reconstruction	3a	\$ 211,471.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,471.00
Street Reconstruction - Pavement	3b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signals, Safety Devices, & Street Lights	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,677.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,677.00
Pedestrian Ways & Bikepaths	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drains	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage	7a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Damage - Pavement	7b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction¹ (Sum Lines 2 to 7b)	8	\$ 211,471.00	\$ -	\$ 3,576,260.81	\$ -	\$ -	\$ -	\$ 146,247.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,933,978.81
Right of Way Acquisition	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Construction & Right-of-Way (Sum Lines 8 & 9)	10	\$ 211,471.00	\$ -	\$ 3,576,260.81	\$ -	\$ -	\$ -	\$ 146,247.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,933,978.81
Maintenance															
Patching	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Overlay & Sealing	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209,656.00	\$ 63,445.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 273,101.00
Street Lights & Traffic Signals	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,897.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,897.00
Storm Damage	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Street Purpose Maintenance	15a	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,542.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,592.00
Other Street Purpose Maintenance - Pavement	15b	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Maintenance² (Sum Lines 11 to 15b)	16	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294,095.00	\$ 63,445.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,590.00
Other	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,165.09	\$ 9,127.55	\$ -	\$ 164,292.64
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ 3,111,598.00	\$ -	\$ 3,576,260.81	\$ -	\$ -	\$ -	\$ 440,342.00	\$ 63,445.00	\$ -	\$ -	\$ 155,165.09	\$ 9,127.55	\$ -	\$ 7,355,938.45
Finance Director Confirmation	19	<p>Any California State Constitution Article XIX streets and road eligible expenditure may be "counted" in local jurisdictions' calculation of MOE if the activity is supported (funded) by a local jurisdictions' discretionary funds (e.g. general fund). The California State Controller also provides useful information on Article XIX and the Streets and Highways Code eligible expenditures in its "Guidelines Relating to Gas Tax Expenditures for Cities and Counties".</p> <p>I have reviewed and am aware of these guidelines and their applicability in calculating and reporting on Maintenance of Effort expenditures.</p> <p>Finance Director initial: </p>													

¹ Includes direct charges for staff time
² Other M2 includes A-M, R,S,T,U,V, and W
^{*} Transportation related only
^{*} Please provide a specific description

Legend

Project	Description
A-M	Freeway Projects
O	Regional Capacity Program (RCP)
P	Regional Traffic Signal Synchronization Program (RTSSP)
Q	Local Fair Share
R	High Frequency Metrolink Service
S	Transit Extensions to Metrolink
T	Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems
U	Senior Mobility Program or Senior Non-Emergency Medical Program
V	Community Based Transit/Circulators
W	Safe Transit Stops
X	Environmental Cleanup Program (Water Quality)

M2 Expenditure Report Fiscal Year Ended June 30, 2025

I hereby certify that:

- All the information attached herein and included in schedules 1 through 4 is true and accurate to the best of my knowledge;
- The interest earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for those purposes for which the Net Revenues were allocated;
- The City of Yorba Linda is aware of the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties”, which is a guide for determining MOE Expenditures for M2 Eligibility purposes;
- The City’s Expenditure Report is in compliance with direction provided in the State Controller’s “Guidelines Relating to Gas Tax Expenditures for Cities and Counties;” and
- The City of Yorba Linda has expended in this fiscal year an amount of local discretionary funds for streets and roads purposes at least equal to or exceeding the FY 2024-25 MOE benchmark dollar amount ¹¹.

SUNNY HAD

Director of Finance (Print Name)

12/8/2025

Date



Signature

¹¹ Jurisdictions are encouraged to submit MOE eligible expenditures higher than their MOE benchmark, so that should certain expenses be ruled ineligible during an MOE audit, the local jurisdiction still has sufficient MOE expenditures to demonstrate continued achievement of the MOE benchmark.

RESOLUTION NO. 2025-5966

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YORBA LINDA, CALIFORNIA CONCERNING THE MEASURE M2 (M2) EXPENDITURE REPORT FOR THE CITY OF YORBA LINDA.

WHEREAS, local jurisdictions are required to meet eligibility requirements and submit eligibility verification packages to Orange County Transportation Authority (OCTA) in order to remain eligible to receive M2 funds; and

WHEREAS, local jurisdictions are required to adopt an annual M2 Expenditure Report as part of one of the eligibility requirements; and

WHEREAS, local jurisdictions are required to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction in the Expenditure Report that satisfy the Maintenance of Effort requirements; and

WHEREAS, the M2 Expenditure Report shall include all Net Revenue fund balances, interest earned and expenditures identified by type and program or project; and

WHEREAS, the M2 Expenditure Report must be adopted and submitted to the OCTA each year within six months of the end of the local jurisdiction's fiscal year to be eligible to receive Net Revenues as part of M2.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Yorba Linda does hereby inform OCTA that:

- a) The M2 Expenditure Report is in conformance with the template provided in the Measure M2 Eligibility Guidelines and accounts for Net Revenues including interest earned, expenditures during the fiscal year and balances at the end of fiscal year.
- b) The M2 Expenditure Report is hereby adopted by the City of Yorba Linda.
- c) The City of Yorba Linda Finance Director is hereby authorized to sign and submit the M2 Expenditure Report to OCTA for the fiscal year ending June 30, 2025.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Yorba Linda, California on the 16th day of December, 2025.



CARLOS RODRIGUEZ, MAYOR
CITY OF YORBA LINDA

ATTEST:



MARCIA BROWN, CITY CLERK
CITY OF YORBA LINDA

APPROVED AS TO FORM:
RUTAN & TUCKER, LLP



CITY ATTORNEY

STATE OF CALIFORNIA)

ss.

COUNTY OF ORANGE)

I, **MARCIA BROWN**, City Clerk of the City of Yorba Linda, California, **DO HEREBY CERTIFY** that the foregoing Resolution was adopted at a regular meeting of the City of Yorba Linda held on the 16th day of December, 2025 and was carried by the following roll call vote:

AYES: COUNCIL MEMBERS: Campbell, Huang, Lim, Rodriguez, Singh
NOES: COUNCIL MEMBERS: None
ABSENT: COUNCIL MEMBERS: None



MARCIA BROWN, CITY CLERK
CITY OF YORBA LINDA