

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

Schedule 1 Check

Project	Description	Ending Balance Check	Ending Balance Interest Check
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)	\$ -	\$ -

Schedule 2 Check

Project	Description	Revenue/Expenses Check	Revenue/Expenses Interest Check
All	Total	\$ -	\$ -

Schedule 3 Check

Project	Description	Expenses Check	Interest Check
O	Regional Capacity Program (RCP)	\$ -	\$ -
P	Regional Traffic Signal Synchronization Program (RTSSP)	\$ -	\$ -
Q	Local Fair Share	\$ -	\$ -
X	Environmental Cleanup Program (Water Quality)	\$ -	\$ -
A-M, R, S, T, U, V, W	Other M2 Projects (A-M, R, S, T, U, V, W)	\$ -	\$ -
Other	Expenses Not M2 Related	\$ -	

Schedule 4 Check

Project	Description	Expenses Check
Q	Local Fair Share	\$ -

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 [†]	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 Construction ¹ (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 Maintenance ¹ (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	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)

Local Fair Share Project List

[illegible]

GRAND TOTAL PROJECT Q EXPENDED

\$ 2,833,113.82

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)

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.