



2015 Measure M2 Finance Directors Workshop

August 11, 2015

8:30 AM – 10:30 AM

Conference Room 103/104

1. Welcome/Introductions
2. Expenditure Report Template
3. Timely Use of Funds
4. M1 Close-Out update
5. Audit Schedule
6. Sales Tax Revenue Forecast
7. Q&A

Speaker

Sean Murdock

Sean Murdock

Sam Kaur

Adriann Cardoso

Janet Sutter

Sean Murdock

Sean Murdock

ORANGE COUNTY LOCAL TRANSPORTATION AUTHORITY

ORDINANCE NO. 3

JULY 24, 2006

Orange County Local Transportation Authority
550 South Main Street
P.O. Box 14184
Orange, CA 92863-1584
Tel: (714) 560-6282

1 SECTION 9. EFFECTIVE AND OPERATIVE DATES

2 The Ordinance shall be effective on November 8, 2006, if two-thirds of the electors
3 vote on November 7, 2006, to approve the ballot measure authorizing the extension of the
4 imposition of the existing tax. The continuance of the imposition of the existing tax
5 authorized by Section 3 of the Ordinance shall be operative on April 1, 2011.

6 SECTION 10. SAFEGUARDS OF USE OF REVENUES

7 The following safeguards are hereby established to ensure strict adherence to the
8 limitations on the use of the Revenues:

9 1. A transportation special revenue fund (the "Local Transportation
10 Authority Special Revenue Fund") shall be established to maintain all Revenues.

11 2. The County of Orange Auditor-Controller ("Auditor-Controller"), in the
12 capacity as Chair of the Taxpayer Oversight Committee, shall annually certify whether the
13 Revenues have been spent in compliance with the Ordinance.

14 3. Receipt, maintenance and expenditure of Net Revenues shall be
15 distinguishable in each jurisdiction's accounting records from other funding sources, and
16 expenditures of Net Revenues shall be distinguishable by program or project. Interest
17 earned on Net Revenues allocated pursuant to the Ordinance shall be expended only for
18 those purposes for which the Net Revenues were allocated.

19 4. No Net Revenues shall be used by a jurisdiction for other than
20 transportation purposes authorized by the Ordinance. Any jurisdiction which violates this
21 provision must fully reimburse the Authority for the Net Revenues misspent and shall be
22 deemed ineligible to receive Net Revenues for a period of five (5) years.

23 5. A Taxpayer Oversight Committee ("Committee") shall be established to
24 provide an enhanced level of accountability for expenditure of Revenues under the
25 Ordinance. The Committee will help to ensure that all voter mandates are carried out as
26 required. The roles and responsibilities of the Committee, the selection process for
27 Committee members and related administrative procedures shall be carried out as
28 described in Attachment C.

1 and phasing of capital, operations and maintenance of the street routes and traffic signals;
2 and include information on how the street routes and traffic signals may be synchronized
3 with traffic signals on the street routes in adjoining jurisdictions. The Local Traffic Signal
4 Synchronization Plan shall be consistent with the Traffic Signal Synchronization Master
5 Plan.

6 7. Pavement Management Plan. Adopt and update biennially a
7 Pavement Management Plan, and issue, using a common format approved by the
8 Authority, a report every two years regarding the status of road pavement conditions and
9 implementation of the Pavement Management Plan.

10 a. Authority, in consultation with the Eligible Jurisdictions,
11 shall define a countywide management method to inventory, analyze and evaluate road
12 pavement conditions, and a common method to measure improvement of road pavement
13 conditions.

14 b. The Pavement Management Plan shall be based on:
15 either the Authority's countywide pavement management method or a comparable
16 management method approved by the Authority, and the Authority's method to measure
17 improvement of road pavement conditions.

18 c. The Pavement Management Plan shall include:
19 (i) Current status of pavement on roads;
20 (ii) A six-year plan for road maintenance and
21 rehabilitation, including projects and funding;
22 (iii) The projected road pavement conditions resulting
23 from the maintenance and rehabilitation plan; and
24 (iv) Alternative strategies and costs necessary to
25 improve road pavement conditions.

26 * 8. Expenditure Report. Adopt an annual Expenditure Report to
27 account for Net Revenues, developer/traffic impact fees, and funds expended by the
28 Eligible Jurisdiction which satisfy the Maintenance of Effort requirements. The Expenditure

1 Report shall be submitted by the end of six (6) months following the end of the jurisdiction's
2 fiscal year and include the following:

3 a. All Net Revenue fund balances and interest earned.
4 b. Expenditures identified by type (i.e., capital, operations,
5 administration, etc.), and program or project.

6 9. Project Final Report. Provide Authority with a Project Final
7 Report within six months following completion of a project funded with Net Revenues.

8 10. Time Limits for Use of Net Revenues.
9 a. Agree that Net Revenues for Regional Capacity Program
10 projects and Regional Traffic Signal Synchronization Program projects shall be expended
11 or encumbered no later than the end of the fiscal year for which the Net Revenues are
12 programmed. A request for extension of the encumbrance deadline for no more than
13 twenty-four months may be submitted to the Authority no less than ninety days prior to the
14 deadline. The Authority may approve one or more requests for extension of the
15 encumbrance deadline.

16 b. Agree that Net Revenues allocated for any program or
17 project, other than a Regional Capacity Program project or a Regional Traffic Signal
18 Synchronization Program project, shall be expended or encumbered within three years of
19 receipt. The Authority may grant an extension to the three-year limit, but extensions shall
20 not be granted beyond a total of five years from the date of the initial funding allocation.

21 c. In the event the time limits for use of Net Revenues are
22 not satisfied then any retained Net Revenues that were allocated to an Eligible Jurisdiction
23 and interest earned thereon shall be returned to the Authority and these Net Revenues and
24 interest earned thereon shall be available for allocation to any project within the same
25 source program.

26 11. Maintenance of Effort. Annual certification that the Maintenance
27 of Effort requirements of Section 6 of the Ordinance have been satisfied.

28 12. No Supplanting of Funds. Agree that Net Revenues shall not be

Measure M2 Expenditure Report Template

Schedule 1: Summary Statement of Beginning and Ending Balances

Lines 1 – 7: Balances at Beginning of Fiscal Year

Report all fund balances intended for transportation purposes at the beginning of the fiscal year. These balances should be classified by funding source (e.g. Measure M2 {M2} fairshare, M2 competitive, and transit). To provide for continuity of reporting, the beginning balances of any restricted funds must be in agreement with the ending balances of such funds as shown in the prior year's report.

Line 8: Balances at Beginning of Fiscal Year - TOTAL

Sum Lines 1 – 7

Line 9: Monies Made Available During Fiscal Year

Report total available monies (revenues) from Schedule 2, Line 8

Line 10: Total Monies Available

Sum Lines 8-9

Line 11: Expenditures During Fiscal Year

Report total available monies (revenues) from Schedule 2, Line 16

Lines 12-18: Balances at End of Fiscal Year

Report by funding source all fund balances for transportation purposes at the end of the fiscal year. To provide for continuity of reporting, the beginning balances of the fund sources in next year's report must be in agreement with the ending balances of such funds as shown in this year's report (or otherwise reconciled).

M2 Expenditure Report
Fiscal Year Ended June 30, 20__
Beginning and Ending Balances

Description	Line No.	Amount
Balances at Beginning of Fiscal Year		
M2 Fairshare	1	
M2 Fairshare Interest	2	
M2 CTFP	3	
M2 CTFP Interest	4	
Other M2 Funding	5	
Other M2 Interest	6	
Other*	7	
Balances at Beginning of Fiscal Year (Sum Lines 1 to 7)	8	\$ -
Monies Made Available During Fiscal Year	9	
Total Monies Available (Sum Lines 8 & 9)	10	\$ -
Expenditures During Fiscal Year	11	
Balances at End of Fiscal Year		
M2 Fairshare	12	
M2 Fairshare Interest	13	
M2 CTFP	14	
M2 CTFP Interest	15	
Other M2 Funding	16	
Other M2 Interest	17	
Other*	18	

* Please provide a specific description

CTFP - Comprehensive Transportation Funding Programs

Measure M2 Expenditure Report

Schedule 2: Summary Statement of Sources and Uses

Lines 1-7: Report the Following Revenue Sources on the Appropriate Line

- **M2 Fairshare**
- **M2 Fairshare Interest**
- **M2 CTFP** – Comprehensive Transportation Funding Program
- **M2 CTFP Interest** - Comprehensive Transportation Funding Program (Negative interest is not allowable)
- **Other M2** – Includes Go Local, Senior Mobility Program, Transit, Water Quality, Grade Separations, Regional Gateways to High-Speed Rail
- **Other M2 Interest** - Includes Go Local, Senior Mobility Program, Transit, Water Quality, Grade Separation, Regional Gateways to High-Speed Rail
- **Other** – Please provide description for other categories

Line 8: Total Revenues

Sum Lines 1-7 (Should match Total in Schedule 1, Line 9)

Lines 9-15: Report the Following Expenditures on the Appropriate Line

- **M2 Fairshare**
- **M2 Fairshare Interest**
- **M2 CTFP** – Comprehensive Transportation Funding Program
- **M2 CTFP Interest** - Comprehensive Transportation Funding Program (Negative interest is not allowable)
- **Other M2** – Includes Go Local, Senior Mobility Program, Transit, Water Quality, Grade Separation, Regional Gateways to High-Speed Rail
- **Other M2 Interest** - Includes Go Local, Senior Mobility Program, Transit, Water Quality, Grade Separation, Regional Gateways to High-Speed Rail
- **Other** – Please provide description for other categories

Line 16: Total Expenditures

Sum Lines 9-15 (Should match Total in Schedule 1, Line 11)

Line 17: Total Balance

Subtract Line 16 from Line 8

M2 Expenditure Report

Fiscal Year Ended June 30, 20____

Sources and Uses

Description	Line No.	Amount
Revenues:		
M2 Fairshare	1	
M2 Fairshare Interest	2	
M2 CTFP (Project O)	3	
M2 CTFP Interest	4	
Other M2 Funding**	5	
Other M2 Interest	6	
Other*	7	
TOTAL REVENUES (Sum lines 1 to 7)	8	\$ -
Expenditures:		
M2 Fairshare	9	
M2 Fairshare Interest	10	
M2 CTFP (Project O)	11	
M2 CTFP Interest	12	
Other M2 Funding**	13	
Other M2 Interest	14	
Other*	15	
TOTAL EXPENDITURES (Sum lines 9 to 15)	16	\$ -
TOTAL BALANCE (Subtract line 16 from 8)	17	\$ -

* Please provide a specific description

** Please provide breakdown of "Other M2 Funding". Other M2 Funding includes funding received and/or funds expended by Local Agencies from any other M2 program besides Project O (Regional Capacity Program) and Project Q (Local Fair Share Program).

Revenues				
Project Description	Project	Amount	Interest	Total
Freeway Environmental Mitigation	A-M	\$ -	\$ -	\$ -
Regional Traffic Signal Synchronization Program	P	\$ -	\$ -	\$ -
High Frequency Metrolink Service	R	\$ -	\$ -	\$ -
Transit Extensions to Metrolink	S	\$ -	\$ -	\$ -
Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	T	\$ -	\$ -	\$ -
Senior Mobility Program or Senior Non-Emergency Medical Program	U	\$ -	\$ -	\$ -
Community Based Transit/Circulators	V	\$ -	\$ -	\$ -
Safe Transit Stops	W	\$ -	\$ -	\$ -
Water Quality Program	X	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -

Expenditures				
Project Description	Project	Amount	Interest	Total
Freeway Environmental Mitigation	A-M	\$ -	\$ -	\$ -
Regional Traffic Signal Synchronization Program	P	\$ -	\$ -	\$ -
High Frequency Metrolink Service	R	\$ -	\$ -	\$ -
Transit Extensions to Metrolink	S	\$ -	\$ -	\$ -
Convert Metrolink Station(s) to Regional Gateways that connect Orange County with High-Speed Rail Systems	T	\$ -	\$ -	\$ -
Senior Mobility Program or Senior Non-Emergency Medical Program	U	\$ -	\$ -	\$ -
Community Based Transit/Circulators	V	\$ -	\$ -	\$ -
Safe Transit Stops	W	\$ -	\$ -	\$ -
Water Quality Program	X	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -

Measure M2 Expenditure Report

Schedule 3: Summary Statement of Detailed Use of Funds

Line 1: Administration (Indirect & Overhead)

This line covers transportation-related local agency costs that are identified with a project and are not included as direct charges. The costs listed in this line item represent an equitable share of expenditures for the supervision and management of streets and roads activities not directly allocated to right-of-way, construction, or other categories listed below. This includes, but is not limited to, salaries of project management and support staff.

Lines 2-7: Construction

Construction expenditures include the following:

- Projects developing new streets, bridges, lighting facilities, storm drains, etc., in locations that formerly had no such facilities, or projects departing to such an extent from existing alignment and grade that no material salvage value is realized from the old facilities.
- Additions and betterments to the street system and its rights-of-way, including grade separations and urban extensions.
- Any work that materially increases the service life of the original project.
- Resurfacing to a thickness greater than one inch.
- Resurfacing to a thickness less than one inch if the project has been certified by a lead agency as construction.
- Construction of traffic islands and other traffic safety devices.
- Transit facilities including, but not limited to, bus stops, shelters, and maintenance facilities.
- Streetscape including original landscaping, tree planting, and similar work.
- Acquisition and installation of street lighting facilities, traffic signals, and/or street signs (only when such signs are installed in connection with developing new streets).
- Planning, environmental, or design related to construction.
- Salaries and expenses of employees in connection with construction (direct costs).

Line 8: Total Construction

Sum Lines 2-7

Line 9: Right-of-Way Acquisition

Right-of-way expenditures include the following:

- The acquisition of land or interest for use as a right-of-way in connection with the city's street system; the amount reported should include the cost of acquisition of any improvements situated on the real property at the date of its acquisition by the city.

- The cost of removing, demolishing, moving, resetting, and altering buildings or other structures that obstruct the right-of-way.
- The court costs of condemnation proceedings.
- Title searches and reports.
- Salaries and expenses of employees and right-of-way agents in connection with the acquisition of rights-of-way (direct costs).
- Severance damage to property sustained by reason of the city's street projects.
- All other costs of acquiring rights-of-way free and clear of all physical obstructions and legal encumbrances.

Line 10: Total Construction and Right-of-Way

Sum Lines 8-9

Line 11-15: Maintenance / Operations

Maintenance expenditures include the following:

- The preservation and keeping of rights-of-way, street structures, and facilities in the safe and usable condition, to which they have been improved or constructed, but not reconstruction or other improvements.
- General utility services such as roadside planting, tree trimming, street cleaning, snow removal, and general weed control.
- Repairs or other work necessitated by damage to street structures or facilities resulting from storms, slides, settlements, or other causes unless it has been determined by the city engineer that such work is properly classified as construction.
- Maintenance of traffic signal equipment, coordination and timing on the city streets, as well as the city's share of such expenditures covering traffic signals situated at intersections of city streets and state highways within the incorporated area of the city.
- Salaries and expenses of employees in connection with maintenance and/or operations (direct costs).

Line 16: Total Maintenance

Sum Lines 11-15

Line 17: Other

Please provide description for other categories. Example: transit, Senior Mobility Program, water quality, transit operations such as vehicle leases and other related operating expenses, etc.

Line 18: Grand Totals

Sum Lines 1, 10, 16, and 17

M2 Expenditure Report
Fiscal Year Ended June 30, 20__
Streets and Roads Detailed Use of Funds

Type of Expenditure	Line No.	*MOE	+ Developer / Impact Fees	M2 Fairshare	M2 Fairshare Interest	M2 CTFP	M2 CTFP Interest	Other M2	Other M2 Interest	Other	TOTAL
Administration (Indirect & Overhead)	1										\$ -
Construction & Right-of-Way											
New Street Construction	2										\$ -
Street Reconstruction	3										\$ -
Signals, Safety Devices, & Street Lights	4										\$ -
Pedestrian Ways & Bikepaths	5										\$ -
Storm Drains	6										\$ -
Storm Damage	7										\$ -
Total Construction¹	8	-	-	-	-	-	-	-	-	-	\$ -
Right of Way Acquisition	9										\$ -
Total Construction & Right-of-Way	10	-	-	-	-	-	-	-	-	-	\$ -
Maintenance											
Patching	11										\$ -
Overlay & Sealing	12										\$ -
Street Lights & Traffic Signals	13										\$ -
Storm Damage	14										\$ -
Other Street Purpose Maintenance	15										\$ -
Total Maintenance¹	16	-	-	-	-	-	-	-	-	-	\$ -
Other	17										\$ -
GRAND TOTALS (Sum Lines 1, 10, 16, 17)	18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Local funds used to satisfy maintenance of effort (MOE) requirements

+ Transportation related only

¹ Includes direct charges for staff time

Measure M2 Expenditure Report

Schedule 4: Summary Statement of Fairshare Project List

List the project titles and brief description (maximum of two sentences) for all projects that utilized any portion of Measure M (M2) local fairshare funding. Please include the total amount of fairshare funds only that were expended.

M2 Expenditure Report
Fiscal Year Ended June 30, 20__

I certify that 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 and all the information attached herein is true and accurate to the best of my knowledge:

Director of Finance (Print Name)

Date

Signature

[SAMPLE EXPENDITURE REPORT RESOLUTION]

A RESOLUTION OF THE CITY COUNCIL/BOARD OF SUPERVISORS OF THE CITY/COUNTY OF _____ CONCERNING THE MEASURE M2 EXPENDITURE REPORT FOR THE CITY/COUNTY OF _____ FOR THE FISCAL YEAR ENDING _____.

WHEREAS, Local Transportation Authority Ordinance No. 3 requires local jurisdictions to adopt an annual Expenditure Report to account for Net Revenues, developer/traffic impact fees, and funds expended by local jurisdiction 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 Orange County Transportation Authority 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 Measure M2.

NOW, THEREFORE, BE IT RESOLVED that the City/County of _____, does hereby inform OCTA that:

- a) The M2 Expenditure Report is in conformance with the M2 Expenditure Report Template provided in the Renewed Measure M 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/County of _____.
- c) The City/County of _____ Finance Director is hereby authorized to sign and submit the Measure M2 Expenditure Report to OCTA for the fiscal year ending _____.

PASSED, APPROVED AND ADOPTED on the _____ day of _____, 2015.



OCTA Local Fair Share Funds Expenditure Deadline

LOCAL FAIR SHARE FUNDS INFORMATION

Expenditure Deadline Requirement:	Local agencies are required to expend local fair share funds within three years from the check date.
Allowable Extension:	Local agencies are allowed to request an extension of up to 24 months, however no more than a total of five years from the check date. Funds must be expended within this time frame.
Expenditure Deadline Verification Process:	Agencies will be required to complete and submit a Timely Use of Funds Verification Form twice a year during the semi-annual review (SAR) process. The agency must indicate whether an extension is required. This form must be submitted whether or not an extension is required. Extension requests must be submitted as part of the semi-annual review (SAR) process 90 days prior to the end of the third year from date of receipt of funds. SAR is typically held in September and March.
Expiring Funds Consequence:	If the funds are not expended by the expiration date or an extension has not been requested, the agency must return expired funds including interest earned and related revenues to the Orange County Transportation Authority (OCTA). These funds shall be returned for redistribution within the same source program
OCTA Contact:	Ms. Sam Kaur Section Manager II, Measure M Local Programs
Email Address:	Skaur@octa.net

If an extension is required, the local agency is required to submit the items provided below in the checklist:

LOCAL AGENCY EXTENSION CHECKLIST

<input type="checkbox"/>	Notify OCTA when an extension is necessary	
<input type="checkbox"/>	Letter addressed to OCTA requesting an extension	Letter must include justification for the request and should be addressed to: Ms. Sam Kaur Section Manager II, Measure M Local Programs P.O. Box 14184 Orange, CA 92863-1584
<input type="checkbox"/>	Financial Plan table included in letter	Provide a list of projects that will use the local fair share funds. Refer to Sample OCTA Financial Plan sample for details.
<input type="checkbox"/>	Complete Timely Use of Funds Verification Form for Local Fair Share Funds on a semi-annual basis.	Local agency is to: 1) Confirm that the agency has expended the local fair share funds that are subject to expiration OR 2) Request an extension for the funds that are subject to expiration



OCTA Timely Use of Funds Verification Form for Local Fair Share Funds

Local Agency: _____

I, _____, understand that Local Fair Share (LFS) funds must be expended in a timely manner. I have reviewed the local agency's LFS expenditures and I am:

Please select **ONE** option:

<input type="checkbox"/>	Confirming that the local agency has expended the funds that are subject to expiration. No extension is required at this time.
<input type="checkbox"/>	Requesting an extension for the LFS funds subject to expiration. The local agency will provide a justification letter that will include a financial plan with a list of projects and requested extension time frame. Letter must include justification for the request and should be addressed to: Ms. Sam Kaur Section Manager II, Measure M Local Programs P.O. Box 14184 Orange, CA 92863-1584

Finance Director (Print Name)

Date

Signature



OCTA Sample Financial Plan

The financial plan must include a list of projects that will use the local fair share funds. A sample financial plan format has been provided below and should be included in the local fair share extension request letter.

Project Name	Amount	Anticipated Completion	Additional Comments
Aliso Creek Road Rehabilitation Project	\$695,050	June 30, 2015	Construction is expected to commence in May 2015 and will be completed by June 30, 2015.
Total	\$695,050		



Sales Tax Receipt & Distribution Schedule

Distribution	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15
Sales Taxes Earned	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June			
OCTA Receipt of Taxes			April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	
Disbursement to City				April		May & June		July & August		September & October		November & December		January & February		March & April		May & June

Measure M2 Local Fair Share Program

FY 2015-16 through FY 2020-21

City	FY 2015-16 City Apportionment	FY 2016-17 City Apportionment	FY 2017-18 City Apportionment	FY 2018-19 City Apportionment	FY 2019-20 City Apportionment	FY 2020-21 City Apportionment
Aliso Viejo	654,198	676,321	711,633	746,832	783,651	818,553
Anaheim	5,633,501	5,824,004	6,128,087	6,431,199	6,748,260	7,048,811
Brea	935,272	966,899	1,017,383	1,067,705	1,120,344	1,170,241
Buena Park	1,552,441	1,604,938	1,688,735	1,772,265	1,859,638	1,942,462
Costa Mesa	2,373,131	2,453,381	2,581,477	2,709,164	2,842,727	2,969,335
Cypress	874,547	904,121	951,327	998,382	1,047,602	1,094,260
Dana Point	533,048	551,073	579,846	608,527	638,528	666,966
Fountain Valley	1,031,913	1,066,808	1,122,508	1,178,030	1,236,108	1,291,161
Fullerton	2,149,179	2,221,855	2,337,863	2,453,500	2,574,459	2,689,118
Garden Grove	2,460,119	2,543,311	2,676,102	2,808,470	2,946,929	3,078,177
Huntington Beach	3,189,220	3,297,067	3,469,213	3,640,810	3,820,304	3,990,450
Irvine	4,394,619	4,543,228	4,780,439	5,016,892	5,264,228	5,498,683
Laguna Beach	419,117	433,290	455,913	478,464	502,052	524,412
Laguna Hills	565,430	584,551	615,071	645,494	677,318	707,484
Laguna Niguel	1,102,417	1,139,697	1,199,203	1,258,518	1,320,564	1,379,378
Laguna Woods	211,594	218,749	230,170	241,555	253,464	264,752
La Habra	865,918	895,200	941,940	988,531	1,037,266	1,083,463
Lake Forest	1,289,285	1,332,883	1,402,476	1,471,846	1,544,409	1,613,193
La Palma	267,561	276,608	291,051	305,447	320,505	334,780
Los Alamitos	214,020	221,257	232,809	244,325	256,370	267,788
Mission Viejo	1,539,790	1,591,860	1,674,974	1,757,823	1,844,484	1,926,633
Newport Beach	1,798,337	1,859,150	1,956,220	2,052,980	2,154,192	2,250,135
Orange	2,708,320	2,799,904	2,946,093	3,091,815	3,244,243	3,388,733
Placentia	782,492	808,953	851,190	893,292	937,332	979,078
Rancho Santa Margarita	701,698	725,427	763,303	801,058	840,550	877,986
San Clemente	911,423	942,244	991,441	1,040,480	1,091,776	1,140,401
San Juan Capistrano	633,312	654,728	688,913	722,988	758,632	792,419
Santa Ana	4,551,684	4,705,604	4,951,293	5,196,198	5,452,373	5,695,207
Seal Beach	416,651	430,740	453,230	475,648	499,098	521,326
Stanton	492,985	509,656	536,266	562,791	590,537	616,838
Tustin	1,471,183	1,520,933	1,600,344	1,679,501	1,762,302	1,840,790
Villa Park	86,161	89,075	93,725	98,361	103,210	107,807
Westminster	1,407,022	1,454,602	1,530,550	1,606,255	1,685,444	1,760,510
Yorba Linda	986,179	1,019,527	1,072,759	1,125,821	1,181,324	1,233,937
County Unincorporated	3,008,456	3,110,190	3,272,579	3,434,450	3,603,770	3,764,272
Total County	52,212,221	53,977,833	56,796,125	59,605,416	62,543,991	65,329,540

* The Population, MPAH Mileage, and Taxable Sales Criteria used in the Turnback allocation model are updated annually

Orange County Transportation Authority M2 Finance Directors Workshop Common Questions & Answers

QUESTION – Is using the federal guidelines for allocating indirect charges an allowable practice for Measure M programs or projects?

ANSWER – As long as the federal guidelines have a specific methodology for determining allocation percentages, using this methodology is likely an acceptable practice.

QUESTION – Will there be a materiality threshold applied before deeming a local agency ineligible for five years if they misspend funds?

ANSWER – There is no provision in the Ordinance that allows for a materiality threshold to be applied. A literal interpretation of the language would suggest that even a small amount of misspent funds would trigger ineligibility for five years.

QUESTION – Is there an appeals process?

ANSWER – There is not a prescribed appeals process outlined in the Ordinance. There is, however, an appeals process if a local jurisdiction is found ineligible during the normal eligibility review. Being found ineligible during the eligibility process is different than a local jurisdiction being found ineligible in an audit but it's possible that the OCTA Board of Directors and/or the Taxpayers Oversight Committee will use this process if this situation occurs.

QUESTION - Where on the report would a local agency report on unspent M1 funds?

ANSWER – M1 funds can be included in the “Other” column on Schedule 3, however there is no requirement to do so. This report is an M2 requirement, not an M1 requirement, so there is no requirement to account for the use of M1 revenues on the M2 Expenditure Report. The report template requires that each local jurisdiction report on general fund expenditures that satisfy the maintenance of effort requirements, transportation-related developer/impact fees and M2 revenues and interest.

QUESTION – Where would M2 funds received for the M2 Senior Mobility Program be reported?

ANSWER – In the “Other M2” category on Schedules 1, 2 and 3. It is important that each local agency provide detail regarding any information included in the “Other M2” column with a footnote on the report.

QUESTION – Could OCTA provide a sample resolution that could be used for City Council adoption of the Expenditure Report?

ANSWER – OCTA staff has developed a sample resolution and is available to local agencies upon request.

QUESTION – Can the Expenditure Report be adopted by the local agency on the Consent Calendar?

ANSWER – Yes.

QUESTION – Has the OCTA Board adopted guidelines for the M2 Senior Mobility Program?

ANSWER – Yes, and staff will provide that to the agencies that are interested in seeing them.

QUESTION – Will the Expenditure Report template be mailed out each year or provided online?

ANSWER – Both options will be available and OCTA staff will be available to assist local agencies in properly completing the report.

QUESTION – Is it ok to charge labor costs to MOE expenditures?

ANSWER – Yes. Line #1 on Schedule 3 is titled “Agency Staff & Administration”. A definition is provided for this at the beginning of the report template.

QUESTION – What is the timing for the Measure M2 audits?

ANSWER – The audits will be scheduled by Vavrinek, Trine, Day and Company (OCTA’s external audit firm) and are expected to be conducted during the September/October timeframe.

QUESTION – If adjustments need to be made to the Measure M2 Expenditure Report beginning balance where does the change need to be made? On the FY 2012-13 expenditure report or the FY 2013-14 expenditure report?

ANSWER – Either is acceptable. Changes to the FY 2012-13 report should be sent to OCTA when available. If these changes are going to be made on the FY 2013-14 report then it should be footnoted accordingly.

QUESTION – Does interest need to be reported separately for Local Fair Share and CTFP?

ANSWER – Yes.

QUESTION – In cases where MOE expenses are projected, does the city have to go back and pull actual expenses and update the report?

ANSWER – Yes. The Expenditure Report must reflect actual MOE expenditures.

QUESTION – Is schedule 4 for completed projects only?

ANSWER – No.

QUESTION – Are the expenses that are included in schedule 4 reported as inception to date or by fiscal year?

ANSWER – Fiscal year.

QUESTION – How thoroughly will the Fair Share interest column be scrutinized?

ANSWER – OCTA will be looking for reasonableness when it comes to interest allocations. Of course, when a local agency is audited, the auditors will likely be looking more carefully at interest allocations.

QUESTION – How often is the Local Fair Share forecast updated?

ANSWER - Quarterly.

QUESTION – When defining the new MOE benchmark, will adjustments be made for one time revenues?

ANSWER – One time revenues will be handled on a case by case basis and OCTA staff will be working with each jurisdiction to identify exceptions for one time revenues.

QUESTION – What is the deadline for M1 project completion? And what is the deadline for submitting M1 project completion final report?

ANSWER – Expenses related to active projects must have been made by March 31, 2014. Local agencies have 180 days from the project completion to file the final report. Final reports must be submitted to OCTA by September 30, 2014. OCTA staff expects the complete M1 closeout by December 2014.