

Successor Agency to the Community Development Commission*

Summary of Departmental Expenditures by Program:

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Redevelopment Obligation Retire Fund**	\$ -	\$ -	\$ -	\$ 1,697,200	N/A	\$ 1,709,200	0.7
SA Affordable Housing	554,389	1,400,600	1,400,600	534,400	(61.8)	540,100	1.1
SA Capital Projects	264,933	490,200	490,200	-	(100.0)	-	N/A
SA Debt Service	2,904,370	2,440,500	2,440,500	1,162,800	(52.4)	1,169,100	0.5
Total Departmental Expenditures	<u>\$ 3,723,692</u>	<u>\$ 4,331,300</u>	<u>\$ 4,331,300</u>	<u>\$ 3,394,400</u>	(21.6)	<u>\$ 3,418,400</u>	0.7

Summary of Departmental Expenditures by Category:

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Proposed	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Proposed	% Change from Fiscal Year 2012-13 Adopted
Personnel Services	\$ 205,484	\$ 212,600	\$ 212,600	\$ 192,000	(9.7)	\$ 205,000	6.8
Maintenance and Operations	3,513,441	3,318,700	3,318,700	3,202,400	(3.5)	3,213,400	0.3
Capital Outlay/Improvements	4,767	800,000	800,000	-	(100.0)	-	N/A
Total Departmental Expenditures	<u>\$ 3,723,692</u>	<u>\$ 4,331,300</u>	<u>\$ 4,331,300</u>	<u>\$ 3,394,400</u>	(21.6)	<u>\$ 3,418,400</u>	0.7

*Per AB1X26, all redevelopment agencies in the State were dissolved effective 01/31/2012. As part of the implementation of AB1X26, the City of La Palma created new funds for each of the former Community Development Commission (CDC) funds, mirroring those in existence as of 01/31/2012. This budget presentation presents the new fund and accounting numbers, and also shows activity in the CDC for FY 2010-11 and FY 2011-12.

**As part of the implementation of AB1X26, each Successor Agency was required to create a "Redevelopment Obligation Retirement Fund." The sole purpose of this fund is to act as a receiving/clearing fund for the receipt of property tax from the County of Orange, Auditor Controller to pay Successor Agency obligations. Expenditures are recorded as "transfers out" to the SA Affordable Housing and SA Debt Service funds.

DEPARTMENT: Successor Agency to the Community Development Commission

Account Code: 047-800*

PROGRAM: Affordable Housing

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Personnel Services	\$ 94,696	\$ 98,000	\$ 98,000	\$ 100,100	2.1	\$ 106,700	6.6
Maintenance and Operations	459,693	502,600	502,600	434,300	(13.6)	433,400	(0.2)
Capital Outlay/Improvements	-	800,000	800,000	-	(100.0)	-	N/A
Total	\$ 554,389	\$ 1,400,600	\$ 1,400,600	\$ 534,400	(61.8)	\$ 540,100	1.1

PROGRAM DESCRIPTION:

This is the Affordable Housing Set-Aside portion of the Successor Agency to the Community Development Commission's (SA/CDC) budget, which utilizes revenues received from the property tax increment generated by growth in value of the La Palma Community Development Project Area. The set-aside funds are used to provide administration of existing affordable housing projects (Denni/Montecito Affordable Housing, Seasons La Palma) as well as to plan for, and provide necessary assistance to, future affordable housing developments. The Community Development Director manages the SA/CDC existing Owner Participation Agreements and all affordable housing activities with the assistance of the Administrative Secretary / Permit Technician, who assists with processing affordable housing documents.

**It should be noted that, as part of the implementation of ABIX26, this fund was re-numbered to "047," this fund was formerly numbered "040." This is merely an accounting change made necessary by the requirements of ABIX26.*

PROGRAM EXPLANATION:

Code 501: Community Development Director	0.35
Finance Director	0.10
Administrative Secretary / Permit Technician	0.10
	<u>0.55</u>

DEPARTMENT: Successor Agency to the Community Development Commission

Account Code: 047-800*

PROGRAM: Affordable Housing

Code 600: Funds in this program include contractual service costs for the following:

Code 601: Contract payments for the City Attorney, special counsel, and other affordable housing-related legal expenses.

Code 603: Charge from the County of Orange for the collection of these funds via the property tax system.

Code 620: Attendance at meetings and seminars related to the use of CDC Affordable Housing funds.

Code 652: Postage for delivery of correspondence that requires timely delivery.

Code 653: Advertising for special public hearing notices for, and recordation of, affordable housing documents and activities.

DEPARTMENT: Successor Agency to the Community Development Commission

Account Code: 047-800*

PROGRAM: Affordable Housing

Code 770: Funds budgeted in this code include only a portion of the total administrative overhead costs allowable per the 2009 Cost Allocation Study due to the limit placed on the allowable amount of administrative costs that can be

Code 791: Principal and interest payments on loans due to the City for housing programs.

Interest

\$ 128,100

Principal

131,200

Code 795: Ground lease payment for the Seasons La Palma Affordable Housing Project.

\$ 110,000

Code 977: Funds budgeted in this code include this program's pro rata share of Liability Insurance and Claims costs.

Code 981: Funds budgeted in this code include this program's pro rata share of Computer Maintenance costs.

DEPARTMENT: Successor Agency to the Community Development Commission
PROGRAM: Affordable Housing

Account Code: 047-800*



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City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission
PROGRAM: Affordable Housing

Account Code: 047-800

Code	Description	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
PERSONNEL SERVICES								
501.000	Salaries - Full-time	\$ 63,611	\$ 67,000	\$ 67,000	\$ 69,200	3.3	\$ 74,200	7.2
550.000	Employee Benefits	31,085	31,000	31,000	30,900	(0.3)	32,500	5.2
	TOTAL PERSONNEL SERVICES	94,696	98,000	98,000	100,100	2.1	106,700	6.6
MAINTENANCE AND OPERATIONS								
600.000	Professional Contract Services	6,977	22,500	22,500	-	(100.0)	-	N/A
601.000	Legal Services	15,431	8,000	8,000	-	(100.0)	-	N/A
603.000	Property Tax Admin Fee	6,607	5,500	5,500	-	(100.0)	-	N/A
620.000	Meetings & Training	80	-	-	-	N/A	-	N/A
652.000	Postage	25	100	100	-	(100.0)	-	N/A
653.000	Advertising	12	100	100	-	(100.0)	-	N/A
770.000	Administration Costs	72,100	76,100	76,100	35,300	(53.6)	35,300	-
775.000	Res Code Enforce Relief Prog	-	15,000	15,000	-	(100.0)	-	N/A

City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission
PROGRAM: Affordable Housing

Account Code: 047-800

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2010-11 Actual	2011-12 Adopted	2011-12 Amended	2012-13 Adopted	Fiscal Year 2011-12 Amended	2013-14 Estimated	Fiscal Year 2012-13 Adopted
791.100	Interest on City Loans	117,385	128,100	128,100	128,100	-	128,100	-
791.200	Principal on City Loans	126,676	131,200	131,200	131,200	-	131,200	-
795.000	Senior Housing Ground Lease	110,000	110,000	110,000	110,000	-	110,000	-
800.100	Property Acquisition	-	800,000	800,000	-	(100.0)	-	N/A
977.000	Liability Insurance & Claims	1,000	1,000	1,000	16,500	1,550.0	16,500	-
981.000	Computer Maintenance	3,400	5,000	5,000	13,200	164.0	12,300	(6.8)
	TOTAL MAINTENANCE AND OPERATIONS	<u>459,693</u>	<u>1,302,600</u>	<u>1,302,600</u>	<u>434,300</u>	(66.7)	<u>433,400</u>	(0.2)
	TOTAL EXPENDITURES	<u>\$ 554,389</u>	<u>\$ 1,400,600</u>	<u>\$ 1,400,600</u>	<u>\$ 534,400</u>	(61.8)	<u>\$ 540,100</u>	1.1

City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission

Account Code: 048-890

PROGRAM: Capital Projects

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Personnel Services	\$ 110,788	\$ 114,600	\$ 114,600	\$ -	(100.0)	\$ -	N/A
Maintenance and Operations	149,378	375,600	375,600	-	(100.0)	-	N/A
Capital Outlay/Improvements	4,767	-	-	-	N/A	-	N/A
Total	\$ 264,933	\$ 490,200	\$ 490,200	\$ -	(100.0)	\$ -	N/A

PROGRAM DESCRIPTION:

Prior to the dissolution of redevelopment per AB1X26, this program provided funding for Capital Improvement Projects and general redevelopment activities funded by Community Development Commission (CDC) monies. The information presented here is for historical analysis and review purposes. The City of La Palma has lost the ability to use CDC funds for future capital improvement projects.

**It should be noted that, as part of the implementation of AB1X26, this fund was re-numbered to "048," this fund was formerly numbered "041." This is merely an accounting change made necessary by the requirements of AB1X26.*

DEPARTMENT: Successor Agency to the Community Development Commission

Account Code: 048-890

PROGRAM: Capital Projects



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City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission
PROGRAM: Capital Projects

Account Code: 048-890

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2010-11 Actual	2011-12 Adopted	2011-12 Amended	2012-13 Adopted	2011-12 Amended	2013-14 Estimated	2012-13 Adopted
PERSONNEL SERVICES								
501.000	Salaries - Full-time	\$ 74,420	\$ 78,400	\$ 78,400	\$ -	(100.0)	\$ -	N/A
550.000	Employee Benefits	36,368	36,200	36,200	-	(100.0)	-	N/A
	TOTAL PERSONNEL SERVICES	<u>110,788</u>	<u>114,600</u>	<u>114,600</u>	<u>-</u>	<u>(100.0)</u>	<u>-</u>	<u>N/A</u>
MAINTENANCE AND OPERATIONS								
600.000	Professional Contract Services	39,744	261,400	261,400	-	(100.0)	-	N/A
601.000	Legal Services	12,986	9,200	9,200	-	(100.0)	-	N/A
620.000	Meetings & Training	-	2,000	2,000	-	(100.0)	-	N/A
622.000	Publications & Dues	2,363	2,800	2,800	-	(100.0)	-	N/A
652.000	Postage	9	200	200	-	(100.0)	-	N/A
653.000	Advertising	-	1,000	1,000	-	(100.0)	-	N/A
654.000	Printing & Reproduction	1,656	4,000	4,000	-	(100.0)	-	N/A
733.000	Special Departmental Supplies	-	500	500	-	(100.0)	-	N/A
770.000	Administration Costs	79,500	83,600	83,600	-	(100.0)	-	N/A
771.000	Director Fees	3,120	3,600	3,600	-	(100.0)	-	N/A

City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission
PROGRAM: Capital Projects

Account Code: 048-890

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2010-11 Actual	2011-12 Adopted	2011-12 Amended	2012-13 Adopted	2011-12 Amended	2013-14 Estimated	2012-13 Adopted
800.200	Tenant Improvements	4,767	-	-	-		-	
977.000	Liability Insurance & Claims	2,300	2,300	2,300	-	(100.0)	-	N/A
981.000	Computer Maintenance	7,700	5,000	5,000	-	(100.0)	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	<u>154,145</u>	<u>375,600</u>	<u>375,600</u>	-	(100.0)	-	N/A
	TOTAL EXPENDITURES	<u>\$ 264,933</u>	<u>\$ 490,200</u>	<u>\$ 490,200</u>	<u>\$ -</u>	(100.0)	<u>\$ -</u>	N/A

City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission

Account Code: 049-810

PROGRAM: Debt Service

	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
Personnel Services	\$ -	\$ -	\$ -	\$ 91,900	N/A	\$ 98,300	7.0
Maintenance and Operations	2,904,370	2,440,500	2,440,500	1,070,900	(56.1)	1,070,800	(0.0)
Capital Outlay/Improvements	-	-	-	-	N/A	-	N/A
Total	<u>\$ 2,904,370</u>	<u>\$ 2,440,500</u>	<u>\$ 2,440,500</u>	<u>\$ 1,162,800</u>	<u>(52.4)</u>	<u>\$ 1,169,100</u>	<u>0.5</u>

PROGRAM DESCRIPTION:

As part of the Community Development Commission’s budget, this program is used for the repayment of CDC bonded indebtedness and other obligations.

**It should be noted that, as part of the implementation of AB1X26, this fund was re-numbered to "049," this fund was formerly numbered "046." This is merely an accounting change made necessary by the requirements of AB1X26.*

PROGRAM EXPLANATION:

Code 501:	Community Development Director	0.35
	Finance Director	0.10
		<u>0.45</u>

DEPARTMENT: **Successor Agency to the Community Development Commission**

Account Code: 049-810

PROGRAM: **Debt Service**

Code 600:	Funds in this program include contractual service costs for the following:	
Code 603:	Charge from the County of Orange for the collection of property tax revenues.	
Code 652:	Postage for delivery of correspondence that requires timely delivery.	
Code 653:	Advertising for special public hearing notices for, and recordation of, affordable housing documents and activities.	
Code 770:	Funds budgeted in this code include only a portion of the total administrative overhead costs allowable per the 2009 Cost Allocation Study due to the limit placed on the allowable amount of administrative costs that can be	
Code 790:	Scheduled principal payments on 1993 and 2001 tax allocation refunding bonds.	\$ 490,000
Code 791:	Payment of interest on 1993 and 2001 tax allocation refunding bonds.	\$ 375,800
Code 791:	Principal and Interest payments on loans due to the City	
	Interest	\$ 96,000
	Principal	101,200
Code 977:	Funds budgeted in this code include this program’s pro rata share of Liability Insurance and Claims costs.	
Code 981:	Funds budgeted in this code include this program’s pro rata share of Computer Maintenance costs.	

City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission
PROGRAM: Debt Service

Account Code: 049-810

Code	Description	Fiscal Year 2010-11 Actual	Fiscal Year 2011-12 Adopted	Fiscal Year 2011-12 Amended	Fiscal Year 2012-13 Adopted	% Change from Fiscal Year 2011-12 Amended	Fiscal Year 2013-14 Estimated	% Change from Fiscal Year 2012-13 Adopted
PERSONNEL SERVICES								
501.000	Salaries - Full-time	\$ -	\$ -	\$ -	\$ 63,600	N/A	\$ 68,500	7.7
550.000	Employee Benefits	-	-	-	28,300	N/A	29,800	5.3
	TOTAL PERSONNEL SERVICES	-	-	-	91,900	N/A	98,300	7.0
MAINTENANCE AND OPERATIONS								
600.000	Professional Contract Services	\$ 23,579	\$ 25,000	\$ 25,000	\$ -	(100.0)	\$ -	N/A
603.000	Property Tax Admin Fee	26,428	25,000	25,000	-	(100.0)	-	N/A
652.000	Postage	-	-	-	-	N/A	-	N/A
653.000	Advertising	-	-	-	-	N/A	-	N/A
744.000	OC Water District Pass Through	15,329	17,000	17,000	-	(100.0)	-	N/A
745.000	Orange County Pass Through	109,258	120,000	120,000	-	(100.0)	-	N/A
745.100	OC Fire Authority Pass Through	108,314	110,000	110,000	-	(100.0)	-	N/A
745.600	SB211 Pass-Throughs	146,936	172,900	172,900	-	(100.0)	-	N/A
770.000	Administration Costs	2,500	5,000	5,000	5,000	-	5,000	-

City of La Palma

DEPARTMENT: Successor Agency to the Community Development Commission
PROGRAM: Debt Service

Account Code: 049-810

Code	Description	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	% Change from	Fiscal Year	% Change from
		2010-11 Actual	2011-12 Adopted	2011-12 Amended	2012-13 Adopted	Fiscal Year 2011-12 Amended	2013-14 Estimated	Fiscal Year 2012-13 Adopted
780.000	ERAF Payment	205,926	-	-	-	N/A	-	N/A
790.000	Bond Principal	465,000	490,000	490,000	490,000	-	490,000	-
791.000	Bond Interest	400,690	375,800	375,800	375,800	-	375,800	-
791.100	Interest on City Loans	105,210	96,000	96,000	96,000	-	96,000	-
791.200	Principal on City Loans	92,000	101,200	101,200	101,200	-	101,200	-
977.000	Liability Insurance & Claims	700	700	700	1,600	128.6	2,200	37.5
981.000	Computer Maintenance	2,500	1,900	1,900	1,300	(31.6)	5,000	284.6
990.000	Transfer Out	1,200,000	900,000	900,000	-	(100.0)	-	N/A
TOTAL MAINTENANCE AND OPERATIONS		<u>2,904,370</u>	<u>2,440,500</u>	<u>2,440,500</u>	<u>1,070,900</u>	(56.1)	<u>1,075,200</u>	0.4
TOTAL EXPENDITURES		<u>\$ 2,904,370</u>	<u>\$ 2,440,500</u>	<u>\$ 2,440,500</u>	<u>\$ 1,162,800</u>	(56.1)	<u>\$ 1,173,500</u>	0.9



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