

# Orange Countywide Oversight Board

Agenda Item No. 4j

Date: 1/23/2024

From: Successor Agency to the Santa Ana Redevelopment Agency

Subject: Resolution of the Countywide Oversight Board Approving Annual Recognized Obligation Payment Schedule (ROPS) and Administrative Budget

Recommended Action:

Approve resolution approving FY 2024-25 ROPS and Administrative Budget for the Santa Ana Successor Agency

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The Santa Ana Successor Agency requests approval of the Recognized Obligation Payment Schedule (ROPS) and Administrative Budget for Fiscal Year 2024-25 (Attachment 1, Exhibit A).

The enforceable obligations included in the ROPS 24-25 total \$12,216,908. With other funds available, \$11,990,436 of that total is requested from the Redevelopment Property Tax Trust Funds (RPTTF). The annual ROPS includes amounts for the 2018 Tax Allocation Bonds Series A & B debt service payments as well as the associated fees for trustee, continuing disclosure, and arbitrage rebate analyses (Line Items #160 – 167). The ROPS also include payments necessary for lease agreement (Line Item #30). The total amount requested is \$138,647 higher than the total from ROPS 22-23 primarily due to the increase in the principal debt service payments for the 2018 Bonds.

Several projects still have outstanding obligations that can be triggered if certain activities are initiated by developers pursuant to various Disposition and Development Agreements (DDA) (Line Items #33–37). No funds are requested in ROPS 24-25 period for these projects at this time, but the Successor Agency will request funds as necessary in a future period. The following line item below will be retired for the reason specified:

| Line | Description                     | Reason   |
|------|---------------------------------|--|
| 28   | DDA – Sycamore Parking Concepts | This item has been completed and obligations have been met as per the Disposition and Development Agreement. |

The authorized distribution from the Redevelopment Property Tax Trust Fund (RPTTF) for the ROPS 24-25 period, less administrative costs is \$11,874,176. Pursuant to Section 34171 (b) (3), the administrative allowance for FY 2024-25 is 3% of the adjusted RPTTF distribution from ROPS 21-22, or the minimum amount of \$250,000. The Santa Ana Successor Agency is requesting \$116,260 for the administrative allowance for FY 2024-25.

The administrative cost allowance for the FY 2024-25 period will be used for salaries and benefits for staff involved in successor agency activities, legal and consulting expenses, information technology support, insurance, facility costs, and supplies. Additional descriptions of the various line items are provided in Attachment 1, Exhibit B. Please note that this budget is only a draft and subject to change, pending increases in unfunded accrued liability, salary increases if negotiated by various employee groups, etc. Staff plans to begin to dispose of the last remaining property on the Long Range Property Management Plan during the upcoming ROPS 24-25 period, any unanticipated delays may extend the process to FY 2025-26. Therefore, certain expenses related to the disposition process may need to be paid from the administrative cost allowance.

Since dissolution of the former RDA, the Santa Ana Successor Agency has made every effort to minimize

the use of the administrative cost allowance and has spent less than the total amount authorized in any given ROPS period. The table below reflects the actual expenditures compared to the authorized budget for the past five years as reported on the Prior Period Adjustment:

| <b>ROPS Period</b> | <b>Authorized</b> | <b>Final Expenditures</b> | <b>Difference</b> | <b>Expenditure as % of Budget</b> |
|--------------------|-------------------|---------------------------|-------------------|-----------------------------------|
| 2018-19            | 254,742           | 195,477                   | 59,265            | 76.70%                            |
| 2019-20            | 289,698           | 216,232                   | 73,466            | 74.60%                            |
| 2020-21            | 250,000           | 142,195                   | 107,805           | 56.90%                            |
| 2021-22            | 150,000           | 78,414                    | 71,586            | 52.30%                            |
| 2022-23            | 130,200           | 55,711                    | 74,489            | 42.80%                            |
| 2023-24*           | 125,000           | 30,358                    | 94,642            | 24.30%                            |

\* As of December 31, 2023

The Santa Ana Successor Agency adopted a resolution approving the ROPS 24-25 at its meeting on January 16, 2024 (Attachment 2).

#### Impact on Taxing Entities

All the taxing entities within Santa Ana’s Merged Project Area will continue to receive contractual and/or statutory pass-through payments from Santa Ana’s RPTTF as calculated by the County Auditor-Controller. The total obligation amount requested from RPTTF will be higher in ROPS 24-25 compared to the current ROPS period primarily due to the increase in the bond debt service payment. Therefore, the affected taxing entities may receive a smaller share of “residual” property tax remaining in the RPTTF.

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#### Attachments

1. Proposed Orange Countywide Oversight Board Resolution
  - A. Exhibit A – ROPS 24-25
  - B. Exhibit B – Administrative Budget
2. Placeholder for Santa Ana Successor Agency Resolution 2023-XX\_\_\_\_\_
3. DOF Letter dated April 4, 2023 – approval of Administrative Budget for ROPS 23-24
4. Orange Countywide Oversight Board Resolution No. 23-019
  - A. ROPS 23-24
5. DOF Letter dated April 15, 2022 – approval of Administrative Budget for ROPS 22-23
6. Orange Countywide Oversight Board Resolution No. 22-019
  - B. ROPS 22-23

**RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD  
RESOLUTION NO. 24-017**

A RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD WITH  
OVERSIGHT OF THE SUCCESSOR AGENCY TO THE COMMUNITY REDEVELOPMENT  
AGENCY OF THE CITY OF SANTA ANA *APPROVING THE RECOGNIZED OBLIGATION  
PAYMENT SCHEDULE [ROPS] 2024-25 A-B* FOR THE ANNUAL FISCAL PERIOD OF  
JULY 1, 2024 TO JUNE 30, 2025, INCLUDING THE FY 2024-25 ADMINISTRATIVE  
BUDGET, SUBJECT TO SUBMITTAL TO, AND REVIEW BY THE STATE DEPARTMENT  
OF FINANCE [DOF] PURSUANT TO DISSOLUTION LAW, AND AUTHORIZING  
POSTING AND TRANSMITTAL THEREOF

**WHEREAS**, the Community Redevelopment Agency of the City of Santa Ana (“Former Agency”) was established as a community redevelopment agency that was previously organized and existing under the California Community Redevelopment Law, Health and Safety Code Section 33000, *et seq.*, and previously authorized to transact business and exercise powers of a redevelopment agency pursuant to action of the City Council of the City of Santa Ana (“City”); and

**WHEREAS**, Assembly Bill x1 26 added Parts 1.8 and 1.85 to Division 24 of the California Health and Safety Code, which caused the dissolution of all redevelopment agencies and wind down of the affairs of former agencies, including as such laws were amended by Assembly Bill 1484 and by other subsequent legislation (“Dissolution Law”); and

**WHEREAS**, as of February 1, 2012 the Agency was dissolved pursuant to the Dissolution Law, and as a separate public entity, corporate and policy the Successor Agency to the Community Redevelopment Agency (“Successor Agency”) administers the enforcement obligations of the Former Agency and otherwise unwinds the Former Agency’s affairs, all subject to the review and approval by a seven-member oversight board; and

**WHEREAS**, pursuant to Health and Safety Code Section 34179(j) on July 1, 2018 the Orange Countywide Oversight Board (“Oversight Board”) has jurisdiction over the Successor Agency and all other successor agencies in Orange County; and

**WHEREAS**, every oversight board, both the prior local oversight board and this newly established Orange Countywide Oversight Board, have fiduciary responsibilities to the holders of enforceable obligations and to the taxing entities that benefit from distributions of property tax and other revenues pursuant to Section 34188 of the Dissolution Law; and

**WHEREAS**, Section 34177(m), 34177(o) and 34179 provide that each ROPS is submitted to, review and approved by the Successor Agency and then reviewed and approved by the Orange Countywide Oversight Board final review and approval by the State Department of Finance (“DOF”); and

**WHEREAS**, Section 34177(l) and 34177(o) of the Dissolution Law requires that the annual ROPS for the 2024-25 A-B fiscal period of July 1, 2024 to June 30, 2025 (“ROPS 24-25 A-B”) shall be submitted to the DOF by the Successor Agency, after approval by the Orange Countywide Oversight Board, no later than February 1, 2024; and

**WHEREAS**, the ROPS 24-25, in the form required by DOF, is attached as Exhibit A and the Fiscal Year (“FY”) 2024-25 Administrative Budget is attached as Exhibit B, and both attachments are fully incorporated by this reference; and

**WHEREAS**, the Orange Countywide Oversight Board has reviewed and considered the Successor Agency’s ROPS 24-25 A-B and desires to approve it and authorize and direct the Successor Agency staff to transmit the ROPS 24-25 A-B to the DOF, with copies to the County Executive Officer (“CEO”), County Auditor-Controller (“CAC”), and the State Controller’s Office (“SCO”) as required under the Dissolution Law;

**NOW, THEREFORE, BE IT RESOLVED BY THE ORANGE COUNTYWIDE OVERSIGHT BOARD:**

**SECTION 1.** The foregoing recitals are incorporated into this Resolution by this reference, and constitute a material part of this Resolution.

**SECTION 2.** The Orange Countywide Oversight Board hereby approves ROPS 24-25 A-B submitted therewith and incorporated by this reference, including the FY 2024-25 administrative budget included herewith.

**SECTION 3.** The Orange Countywide Oversight Board authorizes transmittal of the ROPS 24-25 A-B to the DOF, with copies to the CEO, the CAC, and the SCO.

**SECTION 4.** The City of Santa Ana’s City Manager or authorized designee is directed to post this Resolution, including the ROPS 24-25 A-B, on the City/Successor Agency website pursuant to the Dissolution Law.

**SECTION 5.** Under Section 34179(h), written notice and information about certain actions taken by the Orange Countywide Oversight Board shall be provided to the DOF by electronic means and in a manner of DOF’s choosing. The Orange Countywide Oversight Board’s action shall become effective five (5) business days after notice in the manner specified by the DOF unless the DOF requests a review.

**SECTION 6.** The Clerk of the Board shall certify to the adoption of this Resolution.

# EXHIBIT A

## Recognized Obligation Payment Schedule (ROPS 24-25) - Summary Filed for the July 1, 2024 through June 30, 2025 Period

Successor Agency: **Santa Ana**  
County: **Orange**

| Current Period Requested Funding for Enforceable Obligations (ROPS Detail) | 24-25A Total<br>(July -<br>December) | 24-25B Total<br>(January -<br>June) | ROPS 24-25<br>Total  |
|--|--------------------------------------|-------------------------------------|----------------------|
| <b>A Enforceable Obligations Funded as Follows (B+C+D):</b>                | <b>\$ 113,236</b>                    | <b>\$ 113,236</b>                   | <b>\$ 226,472</b>    |
| B Bond Proceeds  | -                                    | -                                   | -                    |
| C Reserve Balance  | -                                    | -                                   | -                    |
| D Other Funds  | 113,236                              | 113,236                             | 226,472              |
| <b>E Redevelopment Property Tax Trust Fund (RPTTF) (F+G):</b>              | <b>\$ 11,176,422</b>                 | <b>\$ 814,014</b>                   | <b>\$ 11,990,436</b> |
| F RPTTF  | 11,118,292                           | 755,884                             | 11,874,176           |
| G Administrative RPTTF   | 58,130                               | 58,130                              | 116,260              |
| <b>H Current Period Enforceable Obligations (A+E):</b>                     | <b>\$ 11,289,658</b>                 | <b>\$ 927,250</b>                   | <b>\$ 12,216,908</b> |

Certification of Oversight Board Chairman:  
Pursuant to Section 34177 (o) of the Health and Safety code, I hereby  
certify that the above is a true and accurate Recognized Obligation  
Payment Schedule for the above named successor agency.

|     |           |       |
|-----|-----------|-------|
|     | Name      | Title |
| /s/ |           |       |
|     | Signature | Date  |

**Santa Ana Recognized Obligation Payment Schedule (ROPS 24-25) - ROPS Detail**

July 1, 2024 through June 30, 2025

(Report Amounts in Whole Dollars)

| A<br>Item # | B<br>Project Name/Debt Obligation                    | C<br>Obligation Type          | D<br>Contract/ Agreement Execution Date | E<br>Contract/ Agreement Termination Date | F<br>Payee                        | G<br>Description/Project Scope                      | H<br>Project Area | I<br>Total Outstanding Debt or Obligation | J<br>Retired | K<br>ROPS 24-25 Total | 24-25A (July - December) |                      |                  |               |                  | Q<br>24-25A Total | 24-25B (January - June) |                      |                  |            |                  | W<br>24-25B Total |
|-------------|--|-------------------------------|---|---|-----------------------------------|---|-------------------|---|--------------|-----------------------|--------------------------|----------------------|------------------|---------------|------------------|-------------------|-------------------------|----------------------|------------------|------------|------------------|-------------------|
|             |  |                               |   |   |                                   |   |                   |   |              |                       | Fund Sources             |                      |                  |               |                  |                   | Fund Sources            |                      |                  |            |                  |                   |
|             |  |                               |   |   |                                   |   |                   |   |              |                       | L<br>Bond Proceeds       | M<br>Reserve Balance | N<br>Other Funds | O<br>RPTTF    | P<br>Admin RPTTF |                   | R<br>Bond Proceeds      | S<br>Reserve Balance | T<br>Other Funds | U<br>RPTTF | V<br>Admin RPTTF |                   |
|             |  |                               |   |   |                                   |   |                   |   |              |                       |                          |                      |                  |               |                  |                   |                         |                      |                  |            |                  |                   |
|             |  |                               |   |   |                                   |   |                   | \$ 60,860,039                             |              | \$ 12,216,908         | \$ 0                     | \$ 0                 | \$ 113,236       | \$ 11,118,292 | \$ 58,130        | \$ 11,289,658     | \$ 0                    | \$ 0                 | \$ 113,236       | \$ 755,884 | \$ 58,130        | \$ 927,250        |
| 28          | DDA - Sycamore Parking Concepts                      | OPA/DDA/Construction          | 12/16/2002                              | 6/30/2029                                 | Sycamore Parking Concepts         | Development of Sycamore Garage (Pkg Structure)      | Merged            |   | Y            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 30          | Erickson Lease Agreement - Honda                     | Business Incentive Agreements | 1/19/2006                               | 6/30/2032                                 | Erickson Prop. Corp.              | Leasehold Rights on AutoMall Property               | Merged            | 792,648                                   | N            | \$ 226,472            |                          |                      | 113,236          |               |                  | \$ 113,236        |                         |                      | 113,236          |            |                  | \$ 113,236        |
| 33          | Off Site Improvements (Nexus)                        | Improvement/Infrastructure    | 4/4/2005                                | 6/30/2032                                 | Various                           | Construction of Publicly Owned Improvements - Nexus | Merged            | 5,000,000                                 | N            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 34          | Project Costs for Item #33                           | Project Management Costs      | 4/4/2005                                | 6/30/2032                                 | Successor Agency / Various        | Project Management / Services                       | Merged            | 123,250                                   | N            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 35          | SA Venture Partnership & Other MainPlace Agreements  | OPA/DDA/Construction          | 5/15/1984                               | 6/30/2032                                 | Various                           | Permit Fee Obligation for Improvements              | Merged            | 1,600,000                                 | N            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 36          | Project Costs for Item #35                           | Project Management Costs      | 5/15/1984                               | 6/30/2032                                 | Successor Agency / Various        | Project Management / Services                       | Merged            | 100,000                                   | N            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 37          | DDA - Discovery Science Center                       | OPA/DDA/Construction          | 4/21/1997                               | 6/30/2032                                 | City of Santa Ana                 | Permit Fee Obligation for Expansion                 | Merged            | 199,000                                   | N            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 62          | Audited Financial Statements / Due Diligence Reviews | Professional Services         | 5/14/2003                               | 6/30/2032                                 | MGO / City of Santa Ana / Various | Required Per Bond Documents / AB 1484               | Merged            | 40,000                                    | N            | \$ 5,000              |                          |                      |                  | 5,000         |                  | \$ 5,000          |                         |                      |                  |            |                  | \$ -              |
| 63          | Employee Pension Liability                           | Unfunded Liabilities          | 2/1/2012                                | 6/30/2032                                 | CalPERS / Successor Agency        | Public Employee Defined Benefit Pension Plan        | Merged            | 118,729                                   | N            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 64          | Other Postemployment Benefits (OPEB)                 | Unfunded Liabilities          | 2/1/2012                                | 6/30/2032                                 | Successor Agency / Various        | OPEB Liability for Successor Agency Staff           | Merged            | 182,872                                   | N            | \$ -                  |                          |                      |                  |               |                  | \$ -              |                         |                      |                  |            |                  | \$ -              |
| 66          | Successor Agency Admin.                              | Admin Costs                   | 2/1/2012                                | 6/30/2032                                 | Successor Agency / Various        | Operating costs                                     | Merged            | 760,000                                   | N            | \$ 116,260            |                          |                      |                  |               | 58,130           | \$ 58,130         |                         |                      |                  |            | 58,130           | \$ 58,130         |

| A      | B   | C                           | D                                  | E                                    | F   | G   | H            | I                                    | J       | K                | L                        | M               | N           | O          | P           | Q             | R                       | S               | T           | U       | V           | W            |
|--------|---|-----------------------------|------------------------------------|--------------------------------------|---|---|--------------|--------------------------------------|---------|------------------|--------------------------|-----------------|-------------|------------|-------------|---------------|-------------------------|-----------------|-------------|---------|-------------|--------------|
| Item # | Project Name/Debt Obligation                          | Obligation Type             | Contract/ Agreement Execution Date | Contract/ Agreement Termination Date | Payee                                     | Description/Project Scope                                 | Project Area | Total Outstanding Debt or Obligation | Retired | ROPS 24-25 Total | 24-25A (July - December) |                 |             |            |             | 24-25A Total  | 24-25B (January - June) |                 |             |         |             | 24-25B Total |
|        |   |                             |                                    |                                      |   |   |              |                                      |         |                  | Fund Sources             |                 |             |            |             |               | Fund Sources            |                 |             |         |             |              |
|        |   |                             |                                    |                                      |   |   |              |                                      |         |                  | Bond Proceeds            | Reserve Balance | Other Funds | RPTTF      | Admin RPTTF |               | Bond Proceeds           | Reserve Balance | Other Funds | RPTTF   | Admin RPTTF |              |
| 160    | 2018 Tax Allocation Bonds Series A                    | Bonds Issued After 12/31/10 | 11/8/2018                          | 9/1/2031                             | Bank of New York Mellon                   | Debt service on bonds to refund 2003 Bonds and 2011 Bonds | Merged       | 10,146,375                           | N       | \$ 1,271,375     |                          |                 |             | 1,084,125  |             | \$ 1,084,125  |                         |                 |             | 187,250 |             | \$ 187,250   |
| 161    | 2018 Tax Allocation Bonds Series A-Indenture of Trust | Fees                        | 11/8/2018                          | 6/30/2032                            | Keyser Marston Associates / Urban Futures | Continuing disclosure                                     | Merged       | 13,950                               | N       | \$ 1,550         |                          |                 |             |            |             | \$ -          |                         |                 |             | 1,550   |             | \$ 1,550     |
| 162    | 2018 Tax Allocation Bonds Series A-Indenture of Trust | Fees                        | 11/8/2018                          | 6/30/2032                            | BLX                                       | Arbitrage rebate analysis                                 | Merged       | 13,500                               | N       | \$ 1,500         |                          |                 |             | 1,500      |             | \$ 1,500      |                         |                 |             |         |             | \$ -         |
| 163    | 2018 Tax Allocation Bonds Series A-Indenture of Trust | Fees                        | 11/8/2018                          | 6/30/2032                            | Bank of NY Mellon                         | Trustee fees  | Merged       | 14,400                               | N       | \$ 1,800         |                          |                 |             | 1,800      |             | \$ 1,800      |                         |                 |             |         |             | \$ -         |
| 164    | 2018 Tax Allocation Bonds Series B                    | Bonds Issued After 12/31/10 | 11/8/2018                          | 9/1/2028                             | Bank of New York Mellon                   | Debt service on bonds to refund 2003 Bonds and 2011 Bonds | Merged       | 41,728,815                           | N       | \$ 10,589,151    |                          |                 |             | 10,022,567 |             | \$ 10,022,567 |                         |                 |             | 566,584 |             | \$ 566,584   |
| 165    | 2018 Tax Allocation Bonds Series B-Indenture of Trust | Fees                        | 11/8/2018                          | 6/30/2029                            | Keyser Marston Associates / Urban Futures | Continuing disclosure                                     | Merged       | 4,000                                | N       | \$ 500           |                          |                 |             |            |             | \$ -          |                         |                 |             | 500     |             | \$ 500       |
| 166    | 2018 Tax Allocation Bonds Series B-Indenture of Trust | Fees                        | 11/8/2018                          | 6/30/2029                            | BLX                                       | Arbitrage rebate analysis                                 | Merged       | 13,500                               | N       | \$ 1,500         |                          |                 |             | 1,500      |             | \$ 1,500      |                         |                 |             |         |             | \$ -         |
| 167    | 2018 Tax Allocation Bonds Series B-Indenture of Trust | Fees                        | 11/8/2018                          | 6/30/2029                            | Bank of NY Mellon                         | Trustee fees  | Merged       | 9,000                                | N       | \$ 1,800         |                          |                 |             | 1,800      |             | \$ 1,800      |                         |                 |             |         |             | \$ -         |

**Santa Ana**  
**Recognized Obligation Payment Schedule (ROPS 24-25) - Notes**  
**July 1, 2024 through June 30, 2025**

| Item # | Notes/Comments                  |
|--------|---------------------------------|
| 28     | <i>Item has been completed.</i> |
| 30     |                                 |
| 33     |                                 |
| 34     |                                 |
| 35     |                                 |
| 36     |                                 |
| 37     |                                 |
| 62     |                                 |
| 63     |                                 |
| 64     |                                 |
| 66     |                                 |
| 119    |                                 |
| 129    |                                 |
| 160    |                                 |
| 161    |                                 |
| 162    |                                 |
| 163    |                                 |
| 164    |                                 |
| 165    |                                 |
| 166    |                                 |
| 167    |                                 |



**Santa Ana Recognized Obligation Payment Schedule (ROPS 24-25) - Report of Cash Balances**  
**July 1, 2021 through June 30, 2022**  
**(Report Amounts in Whole Dollars)**

Pursuant to Health and Safety Code section 34177 (l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation. For tips on how to complete the Report of Cash Balances Form, see [Cash Balance Tips Sheet](#).

| A                                  | B   | C   | D                            | E                   | F         | G            | H  |               |                 |             |       |
|------------------------------------|---|---|------------------------------|---------------------|-----------|--------------|--|---------------|-----------------|-------------|-------|
|                                    |   |   |                              |                     |           |              |  | Fund Sources  |                 |             |       |
|                                    |   |   |                              |                     |           |              |  | Bond Proceeds | Reserve Balance | Other Funds | RPTTF |
| Bonds issued on or before 12/31/10 | Bonds issued on or after 01/01/11   | Prior ROPS RPTTF and Reserve Balances retained for future period(s) | Rent, Grants, Interest, etc. | Non-Admin and Admin | Comments  |              |  |               |                 |             |       |
|                                    | <b>ROPS 21-22 Cash Balances (07/01/21 - 06/30/22)</b>   |   |                              |                     |           |              |  |               |                 |             |       |
| 1                                  | <b>Beginning Available Cash Balance (Actual 07/01/21)</b><br>RPTTF amount should exclude "A" period distribution amount   |   | 1,404                        | 0                   | 44,884    | 1,394,978    | The prior report did not include an adjustment for Other Funds. The beginning balance was adjusted to reconcile to the cash balance as of June 30, 2021. |               |                 |             |       |
| 2                                  | <b>Revenue/Income (Actual 06/30/22)</b><br>RPTTF amount should tie to the ROPS 21-22 total distribution from the County Auditor-Controller                        |   | -                            |                     | 250,826   | 5,224,307    |  |               |                 |             |       |
| 3                                  | <b>Expenditures for ROPS 21-22 Enforceable Obligations (Actual 06/30/22)</b>  |   |                              |                     | 226,471   | 6,743,444    |  |               |                 |             |       |
| 4                                  | <b>Retention of Available Cash Balance (Actual 06/30/22)</b><br>RPTTF amount retained should only include the amounts distributed as reserve for future period(s) |   | 1,404                        |                     |           |              |  |               |                 |             |       |
| 5                                  | <b>ROPS 21-22 RPTTF Prior Period Adjustment</b><br>RPTTF amount should tie to the Agency's ROPS 21-22 PPA form submitted to the CAC                               | No entry required   |                              |                     |           |              | 85,472   |               |                 |             |       |
| 6                                  | <b>Ending Actual Available Cash Balance (06/30/22)</b><br>C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)   | \$ 0  | \$ 0                         | \$ 0                | \$ 69,239 | \$ (209,631) | Notified DOF of negative balance and will analyze balance.   |               |                 |             |       |

# EXHIBIT B

## City of Santa Ana Successor Agency to the former Community Redevelopment Agency FY 2024-2025 Administrative Allowance Budget

| <u>Direct Personnel Costs</u>              | <u>Department *</u> | <u>Fiscal Year</u>     |                         | <u>Hourly Rate</u> | <u>Successor Agency Hours</u> | <u>SA Administration</u> |
|--|---------------------|------------------------|-------------------------|--------------------|-------------------------------|--------------------------|
|  |                     | <u>2024/2025 Costs</u> | <u>61000 (Salaries)</u> |                    |                               |                          |
| Executive Director                         | CDA                 | \$ 202,902             | \$ 2,341                | \$ 97.54           | 24                            | 2,341                    |
| Administrative Services Manager            | CDA                 | 182,743                | \$ 19,329               | 87.86              | 220                           | 19,329                   |
| Management Analyst                         | CDA                 | 99,238                 | \$ 6,202                | 47.72              | 130                           | 6,204                    |
| Accounting Assistant                       | CDA                 | 65,582                 | \$ 3,027                | 31.52              | 96                            | 3,026                    |
| Community Development Commission Secretary | CDA                 | 74,803                 | \$ 1,726                | 35.96              | 48                            | 1,726                    |
| Accounting Manager                         | FMSA                | 187,316                | \$ 360                  | 90.06              | 4                             | 360                      |
| Senior Accountant                          | FMSA                | 95,926                 | \$ 2,214                | 46.12              | 48                            | 2,214                    |
| Assistant City Attorney                    | CAO                 | 178,268                | \$ 3,085                | 85.70              | 36                            | 3,085                    |
| <b>Total Direct Personnel Costs</b>        |                     |                        | 38,285                  |                    | 606                           | <b>38,285</b>            |

### Other Direct Costs

|  |               |
|--|---------------|
| Benefits Overhead - Shared cost allocation   | 390           |
| Building Rental/Maintenance - Shared cost allocation                                   | 6,580         |
| Communications - Landlines   | 240           |
| Consultants - Outside legal counsel / Financial / etc.                                 | 1,950         |
| Copier Lease - Shared cost allocation  | 500           |
| Debt Service - Shared allocation of 2021 Pension Obligation Bond debt service payments | 4,970         |
| Insurance Charges - Shared cost allocation   | 2,610         |
| IT Maintenance Charge - Shared cost allocation   | 2,340         |
| Laserfiche - Shared cost allocation for document management software                   | 1,540         |
| LRPMP - Property maintenance, updated appraisals, escrow fees, and advertising         | 35,000        |
| Supplies, printing, misc. items  | 4,380         |
| Training / Mileage   | 100           |
| Unfunded Accrued Liability - Shared cost allocation                                    | 8,590         |
| Worker Compensation Insurance - Shared cost allocation                                 | 2,300         |
| <b>Total Other Direct Cost</b>   | <b>71,490</b> |

### Indirect Costs (based on direct salary charges)

|   |              |
|---|--------------|
| Indirect Costs - 16.94% for FY 23/24  | 6,485        |
| Includes City Manager's Office, Human Resources, Accounting, Purchasing, Treasury, Management & Support services. |              |
| <b>Total Indirect Cost</b>  | <b>6,485</b> |

**Total Successor Agency Admin Allowance Cost**      **\$ 116,260**

\* CDA = Community Development Agency  
FMSA = Finance & Management Services Agency  
CAO = City Attorney's Office

**City of Santa Ana Successor Agency  
FY 2024-25  
Administrative Allowance  
Description of Personnel Positions and Functions**

| <u>Position</u>                                       | <u>Department</u> | <u>Summary of Job Duties Pertaining to Successor Agency</u>  | <u>Hours</u> | <u>Frequency (Months)</u> | <u>Total</u> |
|---|-------------------|--|--------------|---------------------------|--------------|
| Executive Director                                    | CDA               | Oversees the entire dissolution process as City Manager's designee. Attends Successor Agency, Oversight Board and Meet and Confer meetings and updates City management on RDA dissolution. Meets weekly with staff to review wind down activities.   | 2            | 12                        | 24           |
| Administrative Services Manager                       | CDA               | Prepares all staff reports and attachments for, and attends all Successor Agency and Oversight Board meetings. Administers all enforceable obligations on a daily basis. Approves all invoices. Prepares journal entries as needed. Reconciles projects expenses. Prepares ROPS & PPA and works with other departments.  | 18           | 12                        | 220          |
| Management Analyst                                    | CDA               | Backup to the Administrative Services Manager. Provides assistance in reconciliation, analysis, and oversight of enforceable obligations. Sets up projects and activities in financial system. Prepares and processes any travel related requests. Assists with document management of former RDA records.   | 10           | 12                        | 130          |
| Accounting Assistant                                  | CDA               | Posts attendance for payroll charges to Successor Agency accounts for 24 pay periods. Assists in preparation of journal entries. Processes direct payment vouchers for Successor Agency invoices.  | 8            | 12                        | 96           |
| Community Development Commission Secretary            | CDA               | Assists in the preparation, submission, and tracking of Successor Agency staff reports to Clerk of the Council. Assists with filing, scanning, and other records retention related tasks for former RDA and current Successor Agency files on an on-going basis.   | 4            | 12                        | 48           |
| <b>Total Community Development Agency</b>             |                   |  |              |                           | <b>518</b>   |
| Accounting Manager                                    | FMSA              | Review final ROPS cash balance worksheet. Reconciles monthly bank statements related to Successor Agency transactions. Reviews and makes final approval of all journal entries for monthly closing. Additional hours during July - December for financial statements, addressing audit questions, and ACFR preparation.  | 4            | 1                         | 4            |
| Senior Accountant                                     | FMSA              | Prepares ROPS Cash Balance worksheet. Approves direct payment vouchers for payment of invoices. Reviews monthly fund balance and analyzes for month end closing. Reviews and processes journal entries as needed. Approves set up of projects and activities in financial system. Prepares all fiscal year end transactions. Additional hours during July - December for financial statements, addressing audit questions, and ACFR preparation. | 4            | 12                        | 48           |
| <b>Total Finance &amp; Management Services Agency</b> |                   |  |              |                           | <b>52</b>    |
| Assistant City Attorney                               | CAO               | Provides legal guidance on Dissolution Act and former RDA agreements/issues. Drafts and reviews Successor Agency resolutions. Attends Successor Agency meetings as necessary.  | 3            | 12                        | 36           |
| <b>Total City Attorney's Office</b>                   |                   |  |              |                           | <b>36</b>    |

**City of Santa Ana Successor Agency**  
**FY 2024-25**  
**Administrative Allowance**  
**Description of Other Direct and Indirect Costs**

| <b><u>Line Item</u></b>       | <b><u>Description</u></b>   |
|-------------------------------|---|
| Benefits Overhead             | Shared cost allocation of health care, dental, life insurance, LTD, etc. services provided by HR / Benefits   |
| Building Rental / Maintenance | Shared cost allocation of City Hall building maintenance, janitorial services, utilities, and security guard services   |
| Communications                | Monthly telephone charges for direct lines, and allocation for shared telecommunication lines and system maintenance  |
| Consultants                   | Outside legal counsel, financial consultants, appraisers, etc. on an as-needed basis  |
| Copier Lease                  | Shared cost allocation of Sharp copier leases   |
| Debt Service                  | Shared cost allocation of debt service for the 2021 Pension Obligation Bonds  |
| Indirect Costs                | Charges for City general overhead expense (City Manager's Office, Human Resources, Accounting, Purchasing, Treasury, Management and Support)                                  |
| Insurance Charges             | Shared cost allocation of premiums for Liability and Property Insurance, employee Group Insurance and Workers Compensation Insurance  |
| IT Maintenance Charges        | Shared cost allocation of computer services, maintenane of software, and a reserve for equipment replacement  |
| Laserfiche                    | Shared cost allocation for document management software license and maintenance   |
| LRPMP                         | Property maintenance, updated appraisal, escrow fees to dispose of remaining real property (if not completed during ROPS 21-22 period)  |
| Supplies, Printing, Misc.     | Direct office supplies, materials, non-consumable items, computer-related hardware/peripherals less than \$5,000, duplication costs, postage, etc. for Successor Agency staff |
| Training / Mileage            | Registration fees and travel related expenses for Succesor Agency staff   |
| Unfunded Accrued Liability    | Shared cost allocation of liability payment to CalPERS (employer's contribution) for former employees and current employees assigned to the former RDA                        |
| Worker Compensation Insurance | Shared cost allocation of worker compensation insurance   |

SUCCESSOR AGENCY RESOLUTION NO. 2024-001

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE FORMER COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF SANTA ANA APPROVING THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE 24-25 FOR THE PERIOD OF JULY 1, 2024 TO JUNE 30, 2025 PURSUANT TO HEALTH AND SAFETY CODE SECTION 34177(o), AND PART 1.85 OF DIVISION 24 OF THE CALIFORNIA HEALTH AND SAFETY CODE ("DISSOLUTION ACT")

BE IT RESOLVED BY THE MEMBERS OF THE SUCCESSOR AGENCY OF THE CITY OF SANTA ANA, AS FOLLOWS:

Section 1. The City Council of Santa Ana, acting as Successor Agency, conclusively finds, determines and declares as follows:

- A. On January 9, 2012, pursuant to section 34173 of the California Health & Safety Code, the City of Santa Ana ("City") elected to serve as the Successor Agency for the dissolved Community Redevelopment Agency ("Agency") of the City of Santa Ana and selected the Housing Authority of the City of Santa Ana to act as "Successor Housing Agency."
- B. The City Council serves as the governing body of the Successor Agency under the Dissolution Act, as amended by AB 1484, AB 471, and SB 107, to administer the enforceable obligations of the Agency and otherwise unwind the Agency's affairs.
- C. SB 107 revised the timeline for the preparation of the required Recognized Obligation Payment Schedule ("ROPS") from each six-month period to a one-year period beginning July 1, 2016.
- D. The annual ROPS includes the administrative cost allowance as required under Health and Safety Code Section 34177 (j) through (k).
- E. The annual ROPS for the July 1, 2024 through June 30, 2025 period must be approved by the Countywide Oversight Board and submitted to the County Auditor- Controller, State Controller's Office, and to the State Department of Finance ("DOF") no later than February 1, 2024.

Section 2. The Successor Agency approves the Recognized Obligation Payment Schedule 24-25, attached hereto as Exhibit A and incorporated herein by this reference, and authorizes the submission to the County of Orange and Countywide Oversight Board for review and approval.

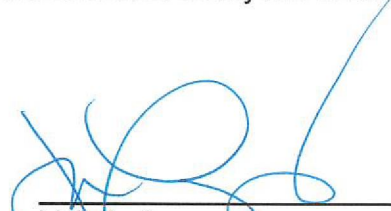
Section 3. Pursuant to the Dissolution Act, the Successor Agency further authorizes the transmittal of the ROPS 24-25, upon subsequent Countywide Oversight Board approval, to DOF with copies to the County Administrative Officer, the County Auditor-Controller, and the State Controller's Office.

Section 4. The City Manager, or his/her designee ("City Manager"), is directed to post on the City's website the ROPS 24-25 in the manner required by law.

Section 5. The City Manager and/or the Executive Director of Community Development, or their respective designees, as delegated officials of the City acting as Successor Agency, are authorized to make or accept any augmentation, modification, additions, or revisions to the ROPS as may be necessary and appropriate in their reasonable discretion, based on review or communications from the Countywide Oversight Board, the State Department of Finance or County of Orange.

Section 6. This Resolution shall take effect immediately upon its adoption by the Successor Agency, and the Clerk of the Council shall attest to and certify the vote adopting of this Resolution.

ADOPTED this 16<sup>th</sup> day of January, 2024.

  
\_\_\_\_\_  
Valerie Amezcua  
Mayor

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

By: Laura A. Rossini  
for Andrea Garcia-Miller  
Assistant City Attorney

|              |                 |   |
|--------------|-----------------|---|
| AYES:        | Councilmembers: | <u>Amezcua, Bacerra, Hernandez, Penaloza, Phan, Vazquez (6)</u> |
| NOES:        | Councilmembers: | <u>None (0)</u>   |
| ABSTAIN:     | Councilmembers: | <u>None (0)</u>   |
| NOT PRESENT: | Councilmembers: | <u>Lopez (1)</u>  |

CERTIFICATION OF ATTESTATION AND ORIGINALITY

I, Jennifer L. Hall, City Clerk, do hereby attest to and certify the attached Resolution No. 2024-001 to be the original resolution adopted by the City Council acting as the Successor Agency to the former Community Redevelopment Agency on January 16, 2024.

Date: 1/18/2024

  
\_\_\_\_\_  
City Clerk  
City of Santa Ana

**Exhibit A**

Recognized Obligation Payment Schedule (ROPS 24-25) - Summary  
Filed for the July 1, 2024 through June 30, 2025 Period

Successor Agency: Santa Ana  
County: Orange

| Current Period Requested Funding for Enforceable Obligations (ROPS Detail) | 24-25A Total<br>(July -<br>December) | 24-25B Total<br>(January -<br>June) | ROPS 24-25<br>Total  |
|--|--------------------------------------|-------------------------------------|----------------------|
| <b>A Enforceable Obligations Funded as Follows (B+C+D):</b>                | <b>\$ 113,236</b>                    | <b>\$ 113,236</b>                   | <b>\$ 226,472</b>    |
| B Bond Proceeds  | -                                    | -                                   | -                    |
| C Reserve Balance  | -                                    | -                                   | -                    |
| D Other Funds  | 113,236                              | 113,236                             | 226,472              |
| <b>E Redevelopment Property Tax Trust Fund (RPTTF) (F+G):</b>              | <b>\$ 11,176,422</b>                 | <b>\$ 814,014</b>                   | <b>\$ 11,990,436</b> |
| F RPTTF  | 11,118,292                           | 755,884                             | 11,874,176           |
| G Administrative RPTTF   | 58,130                               | 58,130                              | 116,260              |
| <b>H Current Period Enforceable Obligations (A+E):</b>                     | <b>\$ 11,289,658</b>                 | <b>\$ 927,250</b>                   | <b>\$ 12,216,908</b> |

Certification of Oversight Board Chairman:  
Pursuant to Section 34177 (o) of the Health and Safety code, I hereby  
certify that the above is a true and accurate Recognized Obligation  
Payment Schedule for the above named successor agency.

\_\_\_\_\_  
Name Title  
/s/\_\_\_\_\_  
Signature Date





| A      | B  | C                           | D                                 | E                                   | F   | G   | H            | I                                    | J       | K                | 24-25A (July - December) |                 |             |            | 24-25B (January - June) |               |               |                 | W           |         |             |              |            |
|--------|--|-----------------------------|-----------------------------------|-------------------------------------|---|---|--------------|--------------------------------------|---------|------------------|--------------------------|-----------------|-------------|------------|-------------------------|---------------|---------------|-----------------|-------------|---------|-------------|--------------|------------|
|        |  |                             |                                   |                                     |   |   |              |                                      |         |                  | L                        | M               | N           | O          | P                       | Q             | R             | S               |             | T       | U           | V            |            |
| Item # | Project Name/Debt Obligation                           | Obligation Type             | Contract/Agreement Execution Date | Contract/Agreement Termination Date | Payee                                     | Description/Project Scope                                 | Project Area | Total Outstanding Debt or Obligation | Retired | ROPS 24-25 Total | Bond Proceeds            | Reserve Balance | Other Funds | RPTTF      | Admin RPTTF             | 24-25A Total  | Bond Proceeds | Reserve Balance | Other Funds | RPTTF   | Admin RPTTF | 24-25B Total |            |
| 154    | 2018 Tax Allocation Bonds Series A- Indenture of Trust | Fees                        | 11/8/2018                         | 6/30/2032                           | Bank of NY Mellon                         | Trustee fees  | Merged       | 14,400                               | N       | \$ 1,800         |                          |                 |             | 1,800      |                         | \$ 1,800      |               |                 |             |         |             |              | \$ -       |
| 154    | 2018 Tax Allocation Bonds Series B                     | Bonds issued After 12/31/10 | 11/8/2018                         | 9/17/2028                           | Bank of New York Mellon                   | Debt service on bonds to refund 2003 Bonds and 2011 Bonds | Merged       | 41,726,815                           | N       | \$ 10,569,151    |                          |                 |             | 10,022,567 |                         | \$ 10,022,567 |               |                 |             | 566,584 |             |              | \$ 566,584 |
| 155    | 2018 Tax Allocation Bonds Series B- Indenture of Trust | Fees                        | 11/8/2018                         | 6/30/2029                           | Keyser Marston Associates / Urban Futures | Continuing disclosure                                     | Merged       | 4,000                                | N       | \$ 500           |                          |                 |             |            |                         | \$ -          |               |                 |             | 500     |             |              | \$ 500     |
| 156    | 2018 Tax Allocation Bonds Series B- Indenture of Trust | Fees                        | 11/8/2018                         | 6/30/2029                           | BLX                                       | Arbitrage rebate analysis                                 | Merged       | 13,500                               | N       | \$ 1,500         |                          |                 |             | 1,500      |                         | \$ 1,500      |               |                 |             |         |             |              | \$ -       |
| 157    | 2018 Tax Allocation Bonds Series B- Indenture of Trust | Fees                        | 11/8/2018                         | 6/30/2029                           | Bank of NY Mellon                         | Trustee fees  | Merged       | 9,000                                | N       | \$ 1,800         |                          |                 |             | 1,800      |                         | \$ 1,800      |               |                 |             |         |             |              | \$ -       |

Santa Ana

Recognized Obligation Payment Schedule (ROPS 24-25) - Notes

July 1, 2024 through June 30, 2025

| Item # | Notes/Comments                  |
|--------|---------------------------------|
| 28     | <i>Item has been completed.</i> |
| 30     |                                 |
| 33     |                                 |
| 34     |                                 |
| 35     |                                 |
| 36     |                                 |
| 37     |                                 |
| 62     |                                 |
| 63     |                                 |
| 64     |                                 |
| 66     |                                 |
| 119    |                                 |
| 129    |                                 |
| 160    |                                 |
| 161    |                                 |
| 162    |                                 |
| 163    |                                 |
| 164    |                                 |
| 165    |                                 |
| 166    |                                 |
| 167    |                                 |

Santa Ana Recognized Obligation Payment Schedule (ROPS 24-25) - Report of Cash Balances  
 July 1, 2021 through June 30, 2022  
 (Report Amounts in Whole Dollars)

Pursuant to Health and Safety Code section 34177 (l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation. For tips on how to complete the Report of Cash Balances Form, see [Cash Balance Tips Sheet](#).

| A | B  | C                                     | D                                    | E  | F                                  | G                         | H  |
|---|--|---------------------------------------|--------------------------------------|--|------------------------------------|---------------------------|--|
|   |  | Fund Sources                          |                                      |  |                                    |                           |  |
|   |  | Bond Proceeds                         |                                      | Reserve Balance  | Other Funds                        | RPTTF                     |  |
|   | ROPS 21-22 Cash Balances<br>(07/01/21 - 06/30/22)  | Bonds issued on or<br>before 12/31/10 | Bonds issued on or<br>after 01/01/11 | Prior ROPS RPTTF<br>and Reserve<br>Balances retained for<br>future period(s) | Rent,<br>Grants,<br>Interest, etc. | Non-Admin<br>and<br>Admin | Comments   |
| 1 | Beginning Available Cash Balance (Actual 07/01/21)<br>RPTTF amount should exclude "A" period distribution amount   |                                       | 1,404                                | 0  | 44,884                             | 1,394,978                 | The prior report did not include an adjustment for Other Funds. The beginning balance was adjusted to reconcile to the cash balance as of June 30, 2021. |
| 2 | Revenue/Income (Actual 06/30/22)<br>RPTTF amount should tie to the ROPS 21-22 total distribution from the County Auditor-Controller                        |                                       |                                      |  | 250,826                            | 5,224,307                 |  |
| 3 | Expenditures for ROPS 21-22 Enforceable Obligations (Actual 06/30/22)  |                                       |                                      |  | 226,471                            | 6,743,444                 |  |
| 4 | Retention of Available Cash Balance (Actual 06/30/22)<br>RPTTF amount retained should only include the amounts distributed as reserve for future period(s) |                                       | 1,404                                |  |                                    |                           |  |
| 5 | ROPS 21-22 RPTTF Prior Period Adjustment<br>RPTTF amount should tie to the Agency's ROPS 21-22 PPA form submitted to the CAC                               |                                       | No entry required                    |  |                                    | 85,472                    |  |
| 6 | Ending Actual Available Cash Balance (06/30/22)<br>C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)   | \$ 0                                  | \$ 0                                 | \$ 0   | \$ 69,239                          | \$ (209,631)              | Notified DOF of negative balance and will analyze balance.   |



Transmitted via e-mail

April 4, 2023

Waldo Barela, Administrative Services Manager  
City of Santa Ana  
P.O. Box 1988  
Community Development Agency, M-25  
Santa Ana, CA 92702-1988

### **2023-24 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Santa Ana Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 30, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 at this time. However, Finance notes the following:

- The administrative costs claimed are within the fiscal year administrative cap pursuant to HSC section 34171 (b) (3). However, Finance notes the Oversight Board (OB) has approved an amount that appears excessive, given the number and nature of the obligations listed on the ROPS. HSC section 34179 (i) requires the OB to exercise a fiduciary duty to the taxing entities. Therefore, Finance encourages the OB to apply adequate oversight when evaluating the administrative resources necessary to successfully wind-down the Agency.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$11,729,972, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

This is our final determination regarding the obligations listed on the ROPS 23-24. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 23-24 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>


This determination is effective for the ROPS 23-24 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Joshua Mortimer, Supervisor, or Mark-Anthony Lacy, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER  
Program Budget Manager

cc: Reichelle De Jesus, Management Analyst, City of Santa Ana  
Christopher Ranftl, Administrative Manager I, Property Tax Unit, Orange County  
Kathy Tavoularis, Countywide Oversight Board Representative

| <b>Approved RPTTF Distribution<br/>July 2023 through June 2024</b> |                      |                     |                      |
|--|----------------------|---------------------|----------------------|
|  | <b>ROPS A</b>        | <b>ROPS B</b>       | <b>Total</b>         |
| RPTTF Requested  | \$ 10,688,047        | \$ 1,038,742        | \$ 11,726,789        |
| Administrative RPTTF Requested                                     | 62,500               | 62,500              | 125,000              |
| <b>Total RPTTF Requested</b>                                       | <b>10,750,547</b>    | <b>1,101,242</b>    | <b>11,851,789</b>    |
| <b>RPTTF Authorized</b>  | <b>10,688,047</b>    | <b>1,038,742</b>    | <b>11,726,789</b>    |
| <b>Administrative RPTTF Authorized</b>                             | <b>62,500</b>        | <b>62,500</b>       | <b>125,000</b>       |
| ROPS 20-21 Prior Period Adjustment (PPA)                           | (121,817)            | 0                   | (121,817)            |
| <b>Total RPTTF Approved for Distribution</b>                       | <b>\$ 10,628,730</b> | <b>\$ 1,101,242</b> | <b>\$ 11,729,972</b> |

**ATTACHMENT 4**

The foregoing was passed and adopted by the following vote of the Orange Countywide Oversight Board on TUESDAY, JANUARY 24, 2023

YES: CHARLES BARFIELD, STEVE FRANKS, STEVE JONES,  
ANIL KUKREJA, BRIAN PROBOLSKY, DEAN WEST,  
PHILLIP E. YARBROUGH


NOES:  
EXCUSED:  
ABSTAINED:

  
\_\_\_\_\_  
BRIAN PROBOLSKY  
CHAIRMAN

STATE OF CALIFORNIA    )  
  )  
COUNTY OF ORANGE    )

**I, KATHY TAVOULARIS, Clerk of the Orange Countywide Oversight Board, 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 Countywide Oversight Board.**

**IN WITNESS WHEREOF, I have hereto set my hand.**

  
\_\_\_\_\_  
KATHY TAVOULARIS  
Clerk  
Orange Countywide Oversight Board

Resolution No: 23-019

Agenda Date: Tuesday, January 24, 2023

Item No: 6j

**RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD  
RESOLUTION NO. 23-019**

A RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD WITH  
OVERSIGHT OF THE SUCCESSOR AGENCY TO THE COMMUNITY REDEVELOPMENT  
AGENCY OF THE CITY OF SANTA ANA *APPROVING THE RECOGNIZED OBLIGATION  
PAYMENT SCHEDULE [ROPS] 2023-24 A-B FOR THE ANNUAL FISCAL PERIOD OF  
JULY 1, 2023 TO JUNE 30, 2024, INCLUDING THE FY 2023-24 ADMINISTRATIVE  
BUDGET, SUBJECT TO SUBMITTAL TO, AND REVIEW BY THE STATE DEPARTMENT  
OF FINANCE [DOF] PURSUANT TO DISSOLUTION LAW, AND AUTHORIZING  
POSTING AND TRANSMITTAL THEREOF*

**WHEREAS**, the Community Redevelopment Agency of the City of Santa Ana (“Former Agency”) was established as a community redevelopment agency that was previously organized and existing under the California Community Redevelopment Law, Health and Safety Code Section 33000, *et seq.*, and previously authorized to transact business and exercise powers of a redevelopment agency pursuant to action of the City Council of the City of Santa Ana (“City”); and

**WHEREAS**, Assembly Bill x1 26 added Parts 1.8 and 1.85 to Division 24 of the California Health and Safety Code, which caused the dissolution of all redevelopment agencies and wind down of the affairs of former agencies, including as such laws were amended by Assembly Bill 1484 and by other subsequent legislation (“Dissolution Law”); and

**WHEREAS**, as of February 1, 2012 the Agency was dissolved pursuant to the Dissolution Law, and as a separate public entity, corporate and policy the Successor Agency to the Community Redevelopment Agency of the City of Santa Ana (“Successor Agency”) administers the enforcement obligations of the Former Agency and otherwise unwinds the Former Agency’s affairs, all subject to the review and approval by a seven-member oversight board; and

**WHEREAS**, pursuant to Health and Safety Code Section 34179(j) on July 1, 2018 the Orange Countywide Oversight Board (“Oversight Board”) has jurisdiction over the Successor Agency and all other successor agencies in Orange County; and

**WHEREAS**, every oversight board, both the prior local oversight board and this newly established Orange Countywide Oversight Board, have fiduciary responsibilities to the holders of enforceable obligations and to the taxing entities that benefit from distributions of property tax and other revenues pursuant to Section 34188 of the Dissolution Law; and

**WHEREAS**, Section 34177(m), 34177(o) and 34179 provide that each ROPS is submitted to, review and approved by the Successor Agency and then reviewed and approved by the Orange Countywide Oversight Board final review and approval by the State Department of Finance (“DOF”); and

**WHEREAS**, Section 34177(l) and 34177(o) of the Dissolution Law requires that the annual ROPS for the 2023-24 A-B fiscal period of July 1, 2023 to June 30, 2024 (“ROPS 23-24



A-B”) shall be submitted to the DOF by the Successor Agency, after approval by the Orange Countywide Oversight Board, no later than February 1, 2023; and

**WHEREAS**, the ROPS 23-24, in the form required by DOF, is attached as Exhibit A and the Fiscal Year (“FY”) 2023-24 Administrative Budget is attached as Exhibit B, and both attachments are fully incorporated by this reference; and

**WHEREAS**, the Orange Countywide Oversight Board has reviewed and considered the Successor Agency’s ROPS 23-24 A-B and desires to approve it and authorize and direct the Successor Agency staff to transmit the ROPS 23-24 A-B to the DOF, with copies to the County Executive Officer (“CEO”), County Auditor-Controller (“CAC”), and the State Controller’s Office (“SCO”) as required under the Dissolution Law;

NOW, THEREFORE, BE IT RESOLVED BY THE ORANGE COUNTYWIDE OVERSIGHT BOARD:

**SECTION 1.** The foregoing recitals are incorporated into this Resolution by this reference, and constitute a material part of this Resolution.

**SECTION 2.** The Orange Countywide Oversight Board hereby approves ROPS 23-24 A-B submitted therewith and incorporated by this reference, including the FY 2023-24 administrative budget included herewith.

**SECTION 3.** The Orange Countywide Oversight Board authorizes transmittal of the ROPS 23-24 A-B to the DOF, with copies to the CEO, the CAC, and the SCO.

**SECTION 4.** The City of Santa Ana’s City Manager or authorized designee is directed to post this Resolution, including the ROPS 23-24 A-B, on the City/Successor Agency website pursuant to the Dissolution Law.

**SECTION 5.** Under Section 34179(h), written notice and information about certain actions taken by the Orange Countywide Oversight Board shall be provided to the DOF by electronic means and in a manner of DOF’s choosing. The Orange Countywide Oversight Board’s action shall become effective five (5) business days after notice in the manner specified by the DOF unless the DOF requests a review.

**SECTION 6.** The Clerk of the Board shall certify to the adoption of this Resolution.

**Recognized Obligation Payment Schedule (ROPS 23-24) - Summary**  
**Filed for the July 1, 2023 through June 30, 2024 Period**

**Successor Agency:** Santa Ana  
**County:** Orange

| <b>Current Period Requested Funding for Enforceable Obligations (ROPS Detail)</b> | <b>23-24A Total<br/>(July -<br/>December)</b> | <b>23-24B Total<br/>(January -<br/>June)</b> | <b>ROPS 23-24<br/>Total</b> |
|---|---|--|-----------------------------|
| <b>A Enforceable Obligations Funded as Follows (B+C+D):</b>                       | <b>\$ 113,236</b>                             | <b>\$ 113,236</b>                            | <b>\$ 226,472</b>           |
| B Bond Proceeds   | -   | -  | -                           |
| C Reserve Balance   | -   | -  | -                           |
| D Other Funds   | 113,236                                       | 113,236                                      | 226,472                     |
| <b>E Redevelopment Property Tax Trust Fund (RPTTF) (F+G):</b>                     | <b>\$ 10,750,547</b>                          | <b>\$ 1,101,242</b>                          | <b>\$ 11,851,789</b>        |
| F RPTTF   | 10,688,047                                    | 1,038,742                                    | 11,726,789                  |
| G Administrative RPTTF  | 62,500  | 62,500                                       | 125,000                     |
| <b>H Current Period Enforceable Obligations (A+E):</b>                            | <b>\$ 10,863,783</b>                          | <b>\$ 1,214,478</b>                          | <b>\$ 12,078,261</b>        |

Certification of Oversight Board Chairman:  
Pursuant to Section 34177 (o) of the Health and Safety code, I hereby certify that the above is a true and accurate Recognized Obligation Payment Schedule for the above named successor agency.

*Brian Probolsky, Chairman*  
Name \_\_\_\_\_ Title \_\_\_\_\_  
*B. Probolsky*  
/s/ \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

Santa Ana Recognized Obligation Payment Schedule (ROPS 23-24) - ROPS Detail

July 1, 2023 through June 30, 2024

(Report Amounts in Whole Dollars)

| A<br>Item # | B<br>Project Name/Debt Obligation                    | C<br>Obligation Type          | D<br>Contract/Agreement Execution Date | E<br>Contract/Agreement Termination Date | F<br>Payee                           | G<br>Description/Project Scope                      | H<br>Project Area | I<br>Total Outstanding Debt or Obligation | J<br>Retired | K<br>ROPS 23-24 Total | 23-24A (July - December) |      |            | 23-24B (January - June) |               |      | W<br>23-24B Total |            |           |               |   |   |
|-------------|--|-------------------------------|--|--|--------------------------------------|---|-------------------|---|--------------|-----------------------|--------------------------|------|------------|-------------------------|---------------|------|-------------------|------------|-----------|---------------|---|---|
|             |  |                               |  |  |                                      |   |                   |   |              |                       | L                        | M    | N          | O                       | P             | Q    |                   | R          | S         | T             | U | V |
|             |  |                               |  |  |                                      |   |                   |   |              |                       |                          |      |            |                         |               |      |                   |            |           |               |   |   |
| 28          | DDA - Sycamore Parking Concepts                      | OPA/DDA/Co instruction        | 12/16/2002                             | 6/30/2029                                | Sycamore Parking Concepts            | Development of Sycamore Garage (Pkg Structure)      | Merged            | \$ 74,453,479                             | N            | \$ 12,078,261         | \$ 0                     | \$ 0 | \$ 113,236 | \$ 62,500               | \$ 10,863,763 | \$ 0 | \$ 0              | \$ 113,236 | \$ 90,000 | \$ 112,14,478 |   |   |
| 30          | Erickson Lease Agreement - Honda                     | Business Incentive Agreements | 1/19/2006                              | 6/30/2032                                | Erickson Prop. Corp.                 | Leasehold Rights on AutoMall Property               | Merged            | 1,019,119                                 | N            | \$ 226,472            | \$ 0                     | \$ 0 | \$ 113,236 | \$ 62,500               | \$ 113,236    | \$ 0 | \$ 0              | \$ 113,236 | \$ 90,000 | \$ 113,236    |   |   |
| 33          | Off Site Improvement Infrastructure                  | Improvement                   | 4/4/2005                               | 6/30/2032                                | Various                              | Construction of Publicly Owned Improvements - Nexus | Merged            | 5,000,000                                 | N            | \$ -                  | \$ -                     | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 34          | Project Costs for Item #33                           | Project Management Costs      | 4/4/2005                               | 6/30/2032                                | Successor Agency / Various           | Project Management / Services                       | Merged            | 123,250                                   | N            | \$ -                  | \$ -                     | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 35          | SA Venture Partnership & Other MainPlace Agreements  | OPA/DDA/Co instruction        | 5/15/1984                              | 6/30/2032                                | Various                              | Permit Fee Obligation for Improvements              | Merged            | 1,600,000                                 | N            | \$ -                  | \$ -                     | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 36          | Project Costs for Item #35                           | Project Management Costs      | 5/15/1984                              | 6/30/2032                                | Successor Agency / Various           | Project Management / Services                       | Merged            | 100,000                                   | N            | \$ -                  | \$ -                     | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 37          | DDA - Discovery Science Center                       | OPA/DDA/Co instruction        | 4/21/1987                              | 6/30/2032                                | City of Santa Ana                    | Permit Fee Obligation for Expansion                 | Merged            | 199,000                                   | N            | \$ -                  | \$ -                     | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 62          | Audited Financial Statements / Due Diligence Reviews | Professional Services         | 5/14/2003                              | 6/30/2032                                | MGO / City of Santa Ana / Various    | Required Per Bond Documents / AB 1484               | Merged            | 45,000                                    | N            | \$ 5,000              | \$ 5,000                 | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 63          | Employee Pension Liability                           | Unfunded Liabilities          | 2/1/2012                               | 6/30/2032                                | CalPERS / Successor Agency / Various | Public Employee Defined Benefit Pension Plan        | Merged            | 867,809                                   | N            | \$ -                  | \$ -                     | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 64          | Other Postemployment Benefits (OPEB)                 | Unfunded Liabilities          | 2/1/2012                               | 6/30/2032                                | Successor Agency / Various           | OPEB Liability for Successor Agency Staff           | Merged            | 182,872                                   | N            | \$ -                  | \$ -                     | \$ - | \$ -       | \$ -                    | \$ -          | \$ - | \$ -              | \$ -       | \$ -      | \$ -          |   |   |
| 66          | Successor Agency Admin.                              | Admin Costs                   | 2/1/2012                               | 6/30/2032                                | Successor Agency / Various           | Operating costs                                     | Merged            | 760,000                                   | N            | \$ 125,000            | \$ 62,500                | \$ - | \$ -       | \$ 62,500               | \$ 62,500     | \$ - | \$ -              | \$ -       | \$ -      | \$ 62,500     |   |   |



**Santa Ana Recognized Obligation Payment Schedule (ROPS 23-24) - Report of Cash Balances**  
**July 1, 2020 through June 30, 2021**  
**(Report Amounts in Whole Dollars)**

| A                                  | B   | C                            | D                   | E    | F       | G          | H         |               |                 |             |       |
|------------------------------------|---|------------------------------|---------------------|------|---------|------------|-----------|---------------|-----------------|-------------|-------|
|                                    |   |                              |                     |      |         |            |           | Fund Sources  |                 |             |       |
|                                    |   |                              |                     |      |         |            |           | Bond Proceeds | Reserve Balance | Other Funds | RPTTF |
| Bonds issued on or before 12/31/10 | Prior ROPS RPTTF and Reserve Balances retained for future period(s)   | Rent, Grants, Interest, etc. | Non-Admin and Admin |      |         |            |           |               |                 |             |       |
|                                    | <b>ROPS 20-21 Cash Balances (07/01/20 - 06/30/21)</b>   |                              |                     |      |         |            |           |               |                 |             |       |
| 1                                  | <b>Beginning Available Cash Balance (Actual 07/01/20)</b><br>RPTTF amount should exclude "A" period distribution amount   | 0                            | 1,398               |      | 804,047 | 1,941,356  |           |               |                 |             |       |
| 2                                  | <b>Revenue/Income (Actual 06/30/21)</b><br>RPTTF amount should tie to the ROPS 20-21 total distribution from the County Auditor-Controller                        | 0                            | 6                   |      | 238,495 | 2,814,465  |           |               |                 |             |       |
| 3                                  | <b>Expenditures for ROPS 20-21 Enforceable Obligations (Actual 06/30/21)</b>  |                              |                     |      |         |            |           |               |                 |             |       |
| 4                                  | <b>Retention of Available Cash Balance (Actual 06/30/21)</b><br>RPTTF amount retained should only include the amounts distributed as reserve for future period(s) |                              | 1,404               |      | 226,471 | 3,360,843  |           |               |                 |             |       |
| 5                                  | <b>ROPS 20-21 RPTTF Prior Period Adjustment</b><br>RPTTF amount should tie to the Agency's ROPS 20-21 PPA form submitted to the CAC                               |                              |                     |      |         |            | 121,817   |               |                 |             |       |
| 6                                  | <b>Ending Actual Available Cash Balance (06/30/20)</b><br>C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)   | \$ 0 \$                      | 0 \$                | 0 \$ | 0 \$    | 816,071 \$ | 1,273,161 |               |                 |             |       |

No entry required

Santa Ana

Recognized Obligation Payment Schedule (ROPS 23-24) - Notes

July 1, 2023 through June 30, 2024

| Item # | Notes/Comments |
|--------|----------------|
| 28     |                |
| 30     |                |
| 33     |                |
| 34     |                |
| 35     |                |
| 36     |                |
| 37     |                |
| 62     |                |
| 63     |                |
| 64     |                |
| 66     |                |
| 119    |                |
| 129    |                |
| 160    |                |
| 161    |                |
| 162    |                |
| 163    |                |
| 164    |                |
| 165    |                |
| 166    |                |
| 167    |                |



Transmitted via e-mail

April 15, 2022

Marc Morley, Economic Development Manager  
City of Santa Ana  
60 Civic Center Plaza, M-25  
Santa Ana, CA 92701

### **2022-23 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Santa Ana Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on February 1, 2022. Finance has completed its review of the ROPS 22-23.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 22-23 at this time.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2019 through June 30, 2020 (ROPS 19-20) period. The ROPS 19-20 prior period adjustment (PPA) will offset the ROPS 22-23 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$11,468,589, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2022 through December 31, 2022 period (ROPS A period), and one distribution for the January 1, 2023 through June 30, 2023 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 22-23 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

This is our final determination regarding the obligations listed on the ROPS 22-23. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 22-23 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 22-23 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Todd Vermillion, Supervisor, or Mark-Anthony Lacy, Staff, at (916) 322-2985.

Sincerely,

Original signed by Cheryl L. McCormick for:

JENNIFER WHITAKER  
Program Budget Manager

cc: Steven A. Mendoza, Assistant City Manager, City of Santa Ana  
Christopher Ranftl, Administrative Manager I, Property Tax Unit, Orange County



| <b>Approved RPTTF Distribution<br/>July 2022 through June 2023</b> |                      |                     |                      |
|--|----------------------|---------------------|----------------------|
|  | <b>ROPS A</b>        | <b>ROPS B</b>       | <b>Total</b>         |
| RPTTF Requested  | \$ 10,203,148        | \$ 1,213,497        | \$ 11,416,645        |
| Administrative RPTTF Requested                                     | 65,000               | 65,000              | 130,000              |
| <b>Total RPTTF Requested</b>                                       | <b>10,268,148</b>    | <b>1,278,497</b>    | <b>11,546,645</b>    |
| <b>RPTTF Authorized</b>  | <b>10,203,148</b>    | <b>1,213,497</b>    | <b>11,416,645</b>    |
| <b>Administrative RPTTF Authorized</b>                             | <b>65,000</b>        | <b>65,000</b>       | <b>130,000</b>       |
| ROPS 19-20 prior period adjustment (PPA)                           | (78,056)             | 0                   | (78,056)             |
| <b>Total RPTTF Approved for Distribution</b>                       | <b>\$ 10,190,092</b> | <b>\$ 1,278,497</b> | <b>\$ 11,468,589</b> |


ATTACHMENT 6

The foregoing was passed and adopted by the following vote of the Orange Countywide Oversight Board on TUESDAY, JANUARY 25, 2022

YES: STEVE FRANKS, STEVE JONES, ANIL KUKREJA, BRIAN PROBOLSKY, DEAN WEST, PHILLIP E. YARBROUGH

NOES: CHARLES BARFIELD

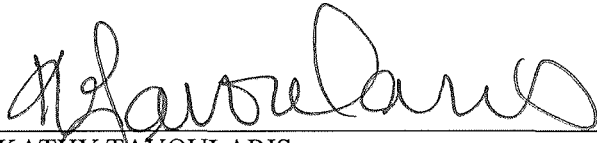
EXCUSED:  
ABSTAINED:

  
\_\_\_\_\_  
BRIAN PROBOLSKY  
CHAIRMAN

STATE OF CALIFORNIA     )  
  )  
COUNTY OF ORANGE     )

**I, KATHY TAVOULARIS, Clerk of the Orange Countywide Oversight Board, 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 Countywide Oversight Board.**

**IN WITNESS WHEREOF, I have hereto set my hand.**

  
\_\_\_\_\_  
KATHY TAVOULARIS  
Clerk  
Orange Countywide Oversight Board

Resolution No: 22-019

Agenda Date: Tuesday, January 25, 2022

Item No: 6j

**RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD  
RESOLUTION NO. 22-019**

A RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD WITH  
OVERSIGHT OF THE SUCCESSOR AGENCY TO THE COMMUNITY REDEVELOPMENT  
AGENCY OF THE CITY OF SANTA ANA *APPROVING THE RECOGNIZED OBLIGATION  
PAYMENT SCHEDULE [ROPS] 2022-23 A-B* FOR THE ANNUAL FISCAL PERIOD OF  
JULY 1, 2022 TO JUNE 30, 2023, INCLUDING THE FY 2022-23 ADMINISTRATIVE  
BUDGET, SUBJECT TO SUBMITTAL TO, AND REVIEW BY THE STATE DEPARTMENT  
OF FINANCE [DOF] PURSUANT TO DISSOLUTION LAW, AND AUTHORIZING  
POSTING AND TRANSMITTAL THEREOF

**WHEREAS**, the Community Redevelopment Agency of the City of Santa Ana (“Former Agency”) was established as a community redevelopment agency that was previously organized and existing under the California Community Redevelopment Law, Health and Safety Code Section 33000, *et seq.*, and previously authorized to transact business and exercise powers of a redevelopment agency pursuant to action of the City Council of the City of Santa Ana (“City”); and

**WHEREAS**, Assembly Bill x1 26 added Parts 1.8 and 1.85 to Division 24 of the California Health and Safety Code, which caused the dissolution of all redevelopment agencies and wind down of the affairs of former agencies, including as such laws were amended by Assembly Bill 1484 and by other subsequent legislation (“Dissolution Law”); and

**WHEREAS**, as of February 1, 2012 the Agency was dissolved pursuant to the Dissolution Law, and as a separate public entity, corporate and policy the Successor Agency to the Community Redevelopment Agency of the City of Santa Ana (“Successor Agency”) administers the enforcement obligations of the Former Agency and otherwise unwinds the Former Agency’s affairs, all subject to the review and approval by a seven-member oversight board; and

**WHEREAS**, pursuant to Health and Safety Code Section 34179(j) on July 1, 2018 the Orange Countywide Oversight Board (“Oversight Board”) has jurisdiction over the Successor Agency and all other successor agencies in Orange County; and

**WHEREAS**, every oversight board, both the prior local oversight board and this newly established Orange Countywide Oversight Board, have fiduciary responsibilities to the holders of enforceable obligations and to the taxing entities that benefit from distributions of property tax and other revenues pursuant to Section 34188 of the Dissolution Law; and

**WHEREAS**, Section 34177(m), 34177(o) and 34179 provide that each ROPS is submitted to, review and approved by the Successor Agency and then reviewed and approved by the Orange Countywide Oversight Board final review and approval by the State Department of Finance (“DOF”); and

**WHEREAS**, Section 34177(l) and 34177(o) of the Dissolution Law requires that the annual ROPS for the 2022-23 A-B fiscal period of July 1, 2022 to June 30, 2023 (“ROPS 22-23

A-B”) shall be submitted to the DOF by the Successor Agency, after approval by the Orange Countywide Oversight Board, no later than February 1, 2022; and

**WHEREAS**, the ROPS 22-23, in the form required by DOF, is attached as Exhibit A and the Fiscal Year (“FY”) 2022-23 Administrative Budget is attached as Exhibit B, and both attachments are fully incorporated by this reference; and

**WHEREAS**, the Orange Countywide Oversight Board has reviewed and considered the Successor Agency’s ROPS 22-23 A-B and desires to approve it and authorize and direct the Successor Agency staff to transmit the ROPS 22-23 A-B to the DOF, with copies to the County Executive Officer (“CEO”), County Auditor-Controller (“CAC”), and the State Controller’s Office (“SCO”) as required under the Dissolution Law;

NOW, THEREFORE, BE IT RESOLVED BY THE ORANGE COUNTYWIDE OVERSIGHT BOARD:

**SECTION 1.** The foregoing recitals are incorporated into this Resolution by this reference, and constitute a material part of this Resolution.

**SECTION 2.** The Orange Countywide Oversight Board hereby approves ROPS 22-23 A-B submitted therewith and incorporated by this reference, including the FY 2022-23 administrative budget included herewith.

**SECTION 3.** The Orange Countywide Oversight Board authorizes transmittal of the ROPS 22-23 A-B to the DOF, with copies to the CEO, the CAC, and the SCO.

**SECTION 4.** The City of Santa Ana’s City Manager or authorized designee is directed to post this Resolution, including the ROPS 22-23 A-B, on the City/Successor Agency website pursuant to the Dissolution Law.

**SECTION 5.** Under Section 34179(h), written notice and information about certain actions taken by the Orange Countywide Oversight Board shall be provided to the DOF by electronic means and in a manner of DOF’s choosing. The Orange Countywide Oversight Board’s action shall become effective five (5) business days after notice in the manner specified by the DOF unless the DOF requests a review.

**SECTION 6.** The Clerk of the Board shall certify to the adoption of this Resolution.

EXHIBIT A

**Recognized Obligation Payment Schedule (ROPS 22-23) - Summary  
Filed for the July 1, 2022 through June 30, 2023 Period**

**Successor Agency:** Santa Ana

**County:** Orange

| <b>Current Period Requested Funding for Enforceable Obligations (ROPS Detail)</b> | <b>22-23A Total<br/>(July -<br/>December)</b> | <b>22-23B Total<br/>(January -<br/>June)</b> | <b>ROPS 22-23<br/>Total</b> |
|---|---|--|-----------------------------|
| <b>A Enforceable Obligations Funded as Follows (B+C+D)</b>                        | <b>\$ 113,236</b>                             | <b>\$ 113,236</b>                            | <b>\$ 226,472</b>           |
| B Bond Proceeds   | -   | -  | -                           |
| C Reserve Balance   | -   | -  | -                           |
| D Other Funds   | 113,236                                       | 113,236                                      | 226,472                     |
| <b>E Redevelopment Property Tax Trust Fund (RPTTF) (F+G)</b>                      | <b>\$ 10,268,148</b>                          | <b>\$ 1,278,497</b>                          | <b>\$ 11,546,645</b>        |
| F RPTTF   | 10,203,148                                    | 1,213,497                                    | 11,416,645                  |
| G Administrative RPTTF  | 65,000  | 65,000                                       | 130,000                     |
| <b>H Current Period Enforceable Obligations (A+E)</b>                             | <b>\$ 10,381,384</b>                          | <b>\$ 1,391,733</b>                          | <b>\$ 11,773,117</b>        |

**Certification of Oversight Board Chairman:**

Pursuant to Section 34177 (o) of the Health and Safety code, I hereby certify that the above is a true and accurate Recognized Obligation Payment Schedule for the above named successor agency.

Brian Probolsky, chairman  
Name Title

/s/ [Signature]  
Signature

1/25/22  
Date

Santa Ana  
**Recognized Obligation Payment Schedule (ROPS 22-23) - ROPS Detail**  
 July 1, 2022 through June 30, 2023

| A<br>Item # | B<br>Project Name                                    | C<br>Obligation Type          | D<br>Agreement Execution Date | E<br>Agreement Termination Date | F<br>Payee                        | G<br>Description                                    | H<br>Project Area | I<br>Total Outstanding Obligation | J<br>Retired | K<br>ROPS 22-23 Total | L<br>ROPS 22-23A (Jul - Dec) |             |                   |             | M<br>ROPS 22-23B (Jan - Jun) |             |                   |             | W<br>Total |                    |                      |                  |            |                  |        |         |          |
|-------------|--|-------------------------------|-------------------------------|---------------------------------|-----------------------------------|---|-------------------|-----------------------------------|--------------|-----------------------|------------------------------|-------------|-------------------|-------------|------------------------------|-------------|-------------------|-------------|------------|--------------------|----------------------|------------------|------------|------------------|--------|---------|----------|
|             |  |                               |                               |                                 |                                   |   |                   |                                   |              |                       | N<br>Fund Sources            |             | O<br>Fund Sources |             | P<br>Fund Sources            |             | Q<br>Fund Sources |             |            | R<br>Bond Proceeds | S<br>Reserve Balance | T<br>Other Funds | U<br>RPTTF | V<br>Admin RPTTF |        |         |          |
|             |  |                               |                               |                                 |                                   |   |                   |                                   |              |                       | Bond Proceeds                | Other Funds | Bond Proceeds     | Other Funds | Bond Proceeds                | Other Funds | Bond Proceeds     | Other Funds |            |                    |                      |                  |            |                  |        |         |          |
| 28          | DDA - Sycamore Parking Concepts                      | OPA/DDA/ Construction         | 12/16/ 2002                   | 06/30/2029                      | Sycamore Parking Concepts         | Development of Sycamore Garage (Pkg Structure)      | Merged            | \$180,000                         | N            | \$11,773,117          | \$-                          | \$-         | \$10,203,148      | \$65,000    | \$-                          | \$-         | \$113,236         | \$1,213,497 | \$65,000   | \$1,391,733        | \$90,000             | -                | -          | \$90,000         |        |         |          |
| 30          | Erickson Lease Agreement - Honda                     | Business Incentive Agreements | 01/19/ 2006                   | 06/30/2032                      | Erickson Prop. Corp.              | Leasehold Rights on AutoMall Property               | Merged            | \$226,472                         | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | 113,236     | -          | -                  | -                    | -                | -          | -                | -      | 113,236 |          |
| 33          | Off Site Improvements (Nexus)                        | Improvement/ Infrastructure   | 04/04/ 2005                   | 06/30/2032                      | Various                           | Construction of Publicly Owned Improvements - Nexus | Merged            | \$-                               | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | \$-     |          |
| 34          | Project Costs for Item #33                           | Project Management Costs      | 04/04/ 2005                   | 06/30/2032                      | Successor Agency / Various        | Project Management / Services                       | Merged            | \$-                               | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | \$-     |          |
| 35          | SA Venture Partnership & Other MainPlace Agreements  | OPA/DDA/ Construction         | 05/15/ 1984                   | 06/30/2032                      | Various                           | Permit Fee Obligation for Improvements              | Merged            | 1,600,000                         | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | -       | \$-      |
| 36          | Project Costs for Item #35                           | Project Management Costs      | 05/15/ 1984                   | 06/30/2032                      | Successor Agency / Various        | Project Management / Services                       | Merged            | 100,000                           | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | -       | \$-      |
| 37          | DDA - Discovery Science Center                       | OPA/DDA/ Construction         | 04/21/ 1997                   | 06/30/2032                      | City of Santa Ana                 | Permit Fee Obligation for Expansion                 | Merged            | 199,000                           | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | -       | \$-      |
| 62          | Audited Financial Statements / Due Diligence Reviews | Professional Services         | 05/14/ 2003                   | 06/30/2032                      | MGO / City of Santa Ana / Various | Required Per Bond Documents / AB 1484               | Merged            | 50,000                            | N            | \$5,000               | \$5,000                      | -           | 5,000             | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | -       | \$-      |
| 63          | Employee Pension Liability                           | Unfunded Liabilities          | 02/01/ 2012                   | 06/30/2032                      | CalPERS / Successor Agency        | Public Employee Defined Benefit Pension Plan        | Merged            | 867,809                           | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | -       | \$-      |
| 64          | Other Postemployment Benefits (OPEB)                 | Unfunded Liabilities          | 02/01/ 2012                   | 06/30/2032                      | Successor Agency / Various        | OPEB Liability for Successor Agency Staff           | Merged            | 182,872                           | N            | \$-                   | \$-                          | -           | -                 | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | -      | -       | \$-      |
| 66          | Successor  | Admin Costs                   | 02/01/                        | 06/30/2032                      | Successor                         | Operating   | Merged            | 760,000                           | N            | \$130,000             | \$-                          | -           | 65,000            | -           | -                            | -           | -                 | -           | -          | -                  | -                    | -                | -          | -                | 65,000 | 65,000  | \$65,000 |

| A<br>Item # | B<br>Project Name                                     | C<br>Obligation Type        | D<br>Agreement Execution Date | E<br>Agreement Termination Date | F<br>Payee                                | G<br>Description  | H<br>Project Area | I<br>Total Outstanding Obligation | J<br>Retired | K<br>ROPS 22-23 Total | L<br>ROPS 22-23A (Jul - Dec) |                      |                  |            | M<br>ROPS 22-23B (Jan - Jun) |                   |                    |                      | W<br>Total |                  |            |                  |                         |           |
|-------------|---|-----------------------------|-------------------------------|---------------------------------|---|---|-------------------|-----------------------------------|--------------|-----------------------|------------------------------|----------------------|------------------|------------|------------------------------|-------------------|--------------------|----------------------|------------|------------------|------------|------------------|-------------------------|-----------|
|             |   |                             |                               |                                 |   |   |                   |                                   |              |                       | L<br>Bond Proceeds           | M<br>Reserve Balance | N<br>Other Funds | O<br>RPTTF | P<br>Admin RPTTF             | Q<br>22-23A Total | R<br>Bond Proceeds | S<br>Reserve Balance |            | T<br>Other Funds | U<br>RPTTF | V<br>Admin RPTTF |                         |           |
|             |   |                             |                               |                                 |   |   |                   |                                   |              |                       |                              |                      |                  |            |                              |                   |                    |                      |            |                  |            |                  | ROPS 22-23B (Jan - Jun) |           |
|             | Agency Admin.   |                             | 2012                          |                                 | Agency / Various                          | costs   |                   |                                   |              |                       |                              |                      |                  |            |                              |                   |                    |                      |            |                  |            |                  |                         |           |
| 119         | Employee Layoff/Termination Payment Obligations       | Unfunded Liabilities        | 02/01/2012                    | 06/30/2032                      | Successor Agency / Employees              | Section 34171 (d)(1)(C) - Collective Bargaining Agreements for Layoffs / Terminations | Merged            | 107,509                           | N            | \$-                   |                              |                      |                  |            |                              |                   |                    |                      |            |                  |            |                  | \$-                     |           |
| 129         | Housing Entity Administrative Cost Allowance          | Housing Entity Admin Cost   | 07/01/2014                    | 07/01/2018                      | Successor Housing Agency / various        | Section 34171 (p) - Housing Entity Administrative Cost Allowance                      | Merged            |                                   | Y            | \$-                   |                              |                      |                  |            |                              |                   |                    |                      |            |                  |            |                  | \$-                     |           |
| 160         | 2018 Tax Allocation Bonds Series A                    | Bonds Issued After 12/31/10 | 11/08/2018                    | 09/01/2031                      | Bank of New York Mellon                   | Debt service on bonds to refund 2003 Bonds and 2011 Bonds                             |                   | 12,686,025                        | N            | \$1,270,650           |                              |                      | 1,040,775        |            |                              |                   |                    |                      |            |                  |            |                  | 229,875                 | \$229,875 |
| 161         | 2018 Tax Allocation Bonds Series A-Indenture of Trust | Fees                        | 11/08/2018                    | 06/30/2032                      | Keyser Marston Associates / Urban Futures | Continuing disclosure   |                   | 18,600                            | N            | \$1,550               |                              |                      |                  |            |                              |                   |                    |                      |            |                  |            | 1,550            | \$1,550                 |           |
| 162         | 2018 Tax Allocation Bonds Series A-Indenture of Trust | Fees                        | 11/08/2018                    | 06/30/2032                      | BLX                                       | Arbitrage rebate analysis   |                   | 19,500                            | N            | \$1,500               |                              |                      | 1,500            |            |                              |                   |                    |                      |            |                  |            |                  |                         | \$-       |
| 163         | 2018 Tax Allocation Bonds Series A-Indenture of Trust | Fees                        | 11/08/2018                    | 06/30/2032                      | Bank of NY Mellon                         | Trustee fees  |                   | 16,200                            | N            | \$1,800               |                              |                      | 1,800            |            |                              |                   |                    |                      |            |                  |            |                  |                         | \$-       |
| 164         | 2018 Tax Allocation Bonds Series B                    | Bonds Issued After 12/31/10 | 11/08/2018                    | 09/01/2028                      | Bank of New York Mellon                   | Debt service on bonds to refund 2003 Bonds and 2011 Bonds                             |                   | 61,945,298                        | N            | \$9,952,345           |                              |                      | 9,060,773        |            |                              |                   |                    |                      |            |                  |            |                  | 891,572                 | \$891,572 |
| 165         | 2018 Tax Allocation Bonds Series B-Indenture of Trust | Fees                        | 11/08/2018                    | 06/30/2029                      | Keyser Marston Associates / Urban Futures | Continuing disclosure   |                   | 4,500                             | N            | \$500                 |                              |                      |                  |            |                              |                   |                    |                      |            |                  |            | 500              | \$500                   |           |

| A   | B   | C    | D          | E          | F                 | G                         | H | I      | J | K       | L | M             | N               | O           | P     | Q           | R            | S             | T               | U           | V     | W           |        |
|-----|---|------|------------|------------|-------------------|---------------------------|---|--------|---|---------|---|---------------|-----------------|-------------|-------|-------------|--------------|---------------|-----------------|-------------|-------|-------------|--------|
|     |   |      |            |            |                   |                           |   |        |   |         |   |               |                 |             |       |             |              |               |                 |             |       |             | Item # |
|     |   |      |            |            |                   |                           |   |        |   |         |   | Bond Proceeds | Reserve Balance | Other Funds | RPTTF | Admin RPTTF | 22-23A Total | Bond Proceeds | Reserve Balance | Other Funds | RPTTF | Admin RPTTF |        |
| 166 | 2018 Tax Allocation Bonds Series B-Indenture of Trust | Fees | 11/08/2018 | 06/30/2029 | BLX               | Arbitrage rebate analysis |   | 13,500 | N | \$1,500 |   | -             | -               | -           | 1,500 | -           | \$1,500      | -             | -               | -           | -     | -           | \$-    |
| 167 | 2018 Tax Allocation Bonds Series B-Indenture of Trust | Fees | 11/08/2018 | 06/30/2029 | Bank of NY Mellon | Trustee fees              |   | 10,800 | N | \$1,800 |   | -             | -               | -           | 1,800 | -           | \$1,800      | -             | -               | -           | -     | -           | \$-    |



**Santa Ana**  
**Recognized Obligation Payment Schedule (ROPS 22-23) - Report of Cash Balances**  
**July 1, 2019 through June 30, 2020**  
 (Report Amounts in Whole Dollars)

| A                                  |   | B   |                              | C                   |     | D               |     | E           |     | F        |     | G         |     | H   |     |
|------------------------------------|---|---|------------------------------|---------------------|-----|-----------------|-----|-------------|-----|----------|-----|-----------|-----|-----|-----|
|                                    |   |   |                              | Fund Sources        |     |                 |     |             |     |          |     |           |     |     |     |
|                                    |   |   |                              | Bond Proceeds       |     | Reserve Balance |     | Other Funds |     | RPTTF    |     | Comments  |     |     |     |
| Bonds issued on or before 12/31/10 | Bonds issued on or after 01/01/11   | Prior ROPS RPTTF and Reserve Balances retained for future period(s) | Rent, grants, interest, etc. | Non-Admin and Admin |     |                 |     |             |     |          |     |           |     |     |     |
|                                    |   | <b>ROPS 19-20 Cash Balances<br/>(07/01/19 - 06/30/20)</b>           |                              |                     |     |                 |     |             |     |          |     |           |     |     |     |
| <b>1</b>                           | <b>Beginning Available Cash Balance (Actual 07/01/19)</b><br>RPTTF amount should exclude "A" period distribution amount.  |   | 172                          |                     |     |                 |     |             |     | 208,542  |     | 49,285    |     |     |     |
| <b>2</b>                           | <b>Revenue/Income (Actual 06/30/20)</b><br>RPTTF amount should tie to the ROPS 19-20 total distribution from the County Auditor-Controller                        |   | 1,226                        |                     |     |                 |     |             |     | 306,863  |     | 5,836,773 |     |     |     |
| <b>3</b>                           | <b>Expenditures for ROPS 19-20 Enforceable Obligations (Actual 06/30/20)</b>  |   |                              |                     |     |                 |     |             |     | 416,971  |     | 5,808,002 |     |     |     |
| <b>4</b>                           | <b>Retention of Available Cash Balance (Actual 06/30/20)</b><br>RPTTF amount retained should only include the amounts distributed as reserve for future period(s) |   | 1,398                        |                     |     |                 |     |             |     |          |     |           |     |     |     |
| <b>5</b>                           | <b>ROPS 19-20 RPTTF Prior Period Adjustment</b><br>RPTTF amount should tie to the Agency's ROPS 19-20 PPA form submitted to the CAC                               |   |                              |                     |     |                 |     |             |     |          |     | 78,056    |     |     |     |
| <b>6</b>                           | <b>Ending Actual Available Cash Balance (06/30/20)</b><br><b>C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)</b>  | \$-   | \$-                          | \$-                 | \$- | \$-             | \$- | \$-         | \$- | \$98,434 | \$- | \$-       | \$- | \$- | \$- |

Pursuant to Health and Safety Code section 34177 (l), Redevelopment Property Tax Trust Fund (RPTTF) may be listed as a source of payment on the ROPS, but only to the extent no other funding source is available or when payment from property tax revenues is required by an enforceable obligation.

**Santa Ana**  
**Recognized Obligation Payment Schedule (ROPS 22-23) - Notes**  
**July 1, 2022 through June 30, 2023**

| Item # | Notes/Comments |
|--------|----------------|
| 28     |                |
| 30     |                |
| 33     |                |
| 34     |                |
| 35     |                |
| 36     |                |
| 37     |                |
| 62     |                |
| 63     |                |
| 64     |                |
| 66     |                |
| 119    |                |
| 129    |                |
| 160    |                |
| 161    |                |
| 162    |                |
| 163    |                |
| 164    |                |
| 165    |                |
| 166    |                |
| 167    |                |

EXHIBIT B

**City of Santa Ana**  
**Successor Agency to the former Community Redevelopment Agency**  
**FY 2022-23**  
**Administrative Allowance Budget**

| <u>Direct Personnel Costs</u>   | <u>Department</u> * | <u>Hourly Rate</u> | <u>Successor Agency Hours</u> | <u>SA Administration</u> | <u>% of Time Spent on SA Issues</u> |
|---|---------------------|--------------------|-------------------------------|--------------------------|-------------------------------------|
| Assistant City Manager / Executive Director   | CDA                 | \$ 141.66          | 60                            | 8,500                    | 2.88%                               |
| Principal Management Analyst  | CDA                 | 84.40              | 312                           | 26,333                   | 15.00%                              |
| Management Analyst  | CDA                 | 51.52              | 96                            | 4,946                    | 4.62%                               |
| Senior Accounting Assistant   | CDA                 | 51.84              | 96                            | 4,977                    | 4.62%                               |
| Community Development Commission Secretary  | CDA                 | 46.54              | 48                            | 2,234                    | 2.31%                               |
| Accounting Manager  | FMSA                | 73.50              | -                             | -                        | 0.00%                               |
| Senior Accountant   | FMSA                | 70.00              | 48                            | 3,360                    | 2.31%                               |
| Assistant City Attorney   | CAO                 | 109.38             | 36                            | 3,938                    | 1.73%                               |
| <b>Total Direct Personnel Costs</b>   |                     |                    | <b>696</b>                    | <b>54,287</b>            |                                     |
| <br>  |                     |                    |                               |                          |                                     |
| <b><u>Other Direct Costs</u></b>  |                     |                    |                               |                          |                                     |
| Benefits Overhead - Shared cost allocation  |                     |                    |                               | 720                      |                                     |
| Building Rental/Maintenance - Shared cost allocation  |                     |                    |                               | 5,410                    |                                     |
| Communications - Shared cost allocation   |                     |                    |                               | 1,200                    |                                     |
| Consultants - Outside legal counsel / Financial / etc.  |                     |                    |                               | 1,500                    |                                     |
| Copier Lease - Shared cost allocation   |                     |                    |                               | 500                      |                                     |
| Debt Service - Shared allocation of 2021 Pension Obligation Bond debt service payments                            |                     |                    |                               | 3,000                    |                                     |
| Delivery Charges - Shared cost allocation   |                     |                    |                               | 280                      |                                     |
| Insurance Charges - Shared cost allocation  |                     |                    |                               | 7,640                    |                                     |
| IT Maintenance Charge - Shared cost allocation  |                     |                    |                               | 5,300                    |                                     |
| Laserfiche - Shared cost allocation for document management software  |                     |                    |                               | 1,000                    |                                     |
| LRPMP - Property maintenance, updated appraisals, escrow fees   |                     |                    |                               | 20,000                   |                                     |
| Supplies, printing, misc. items   |                     |                    |                               | 1,799                    |                                     |
| Training / Mileage  |                     |                    |                               | 100                      |                                     |
| Unfunded Accrued Liability - Shared cost allocation   |                     |                    |                               | 15,000                   |                                     |
| Worker Compensation Insurance - Shared cost allocation  |                     |                    |                               | 6,960                    |                                     |
| <b>Total Other Direct Cost</b>  |                     |                    |                               | <b>70,409</b>            |                                     |
| <br>  |                     |                    |                               |                          |                                     |
| <b><u>Indirect Costs (based on direct salary charges)</u></b>   |                     |                    |                               |                          |                                     |
| Indirect Costs - 12.08% for FY 21/22; rate for FY 21/22 TBD   |                     |                    |                               | 5,305                    |                                     |
| Includes City Manager's Office, Human Resources, Accounting, Purchasing, Treasury, Management & Support services. |                     |                    |                               |                          |                                     |
| <b>Total Indirect Cost</b>  |                     |                    |                               | <b>5,305</b>             |                                     |
| <br>  |                     |                    |                               |                          |                                     |
| <b>Total Successor Agency Admin Allowance Cost</b>  |                     |                    |                               | <b>\$ 130,000</b>        |                                     |

\* CDA = Community Development Agency  
FMSA = Finance & Management Services Agency  
CAO = City Attorney's Office

**City of Santa Ana Successor Agency  
 FY 2022-23  
 Administrative Allowance  
 Description of Personnel Positions and Functions**

| <u>Position</u>                                       | <u>Department</u> | <u>Summary of Job Duties Pertaining to Successor Agency</u>  | <u>Hours</u> | <u>Frequency (Months)</u> | <u>Total</u> |
|---|-------------------|--|--------------|---------------------------|--------------|
| Assistant City Manager / Executive Director           | CDA               | Oversees the entire dissolution process as City Manager's designee. Attends Successor Agency, Oversight Board and Meet and Confer meetings and updates City management on RDA dissolution. Meets weekly with staff to review wind down activities.   | 5            | 12                        | 60           |
| Principal Management Analyst                          | CDA               | Prepares all staff reports and attachments for, and attends all Successor Agency and Oversight Board meetings. Administers all enforceable obligations on a daily basis. Approves all invoices. Prepares journal entries as needed. Reconciles projects expenses. Prepares ROPS & PPA and works with other departments.  | 26           | 12                        | 312          |
| Management Analyst                                    | CDA               | Backup to the Principal Management Analyst. Provides assistance in reconciliation, analysis, and oversight of enforceable obligations. Assists with document management of former RDA records.   | 8            | 12                        | 96           |
| Senior Accounting Assistant                           | CDA               | Posts attendance for payroll charges to Successor Agency accounts for 24 pay periods. Sets up projects and activities in financial system. Prepares and processes any travel related requests. Assists in preparation of journal entries. Processes direct payment vouchers for Successor Agency invoices.   | 8            | 12                        | 96           |
| Community Development Commission Secretary            | CDA               | Assists in the preparation, submission, and tracking of Successor Agency staff reports to Clerk of the Council. Assists with filing, scanning, and other records retention related tasks for former RDA and current Successor Agency files on an on-going basis.   | 4            | 12                        | 48           |
| <b>Total Community Development Agency</b>             |                   |  |              |                           | <b>612</b>   |
| Accounting Manager                                    | FMSA              | Review final ROPS cash balance worksheet. Reconciles monthly bank statements related to Successor Agency transactions. Reviews and makes final approval of all journal entries for monthly closing. Additional hours during July - December for financial statements, addressing audit questions, and CAFR preparation.  | 0            | 12                        | 0            |
| Senior Accountant                                     | FMSA              | Prepares ROPS Cash Balance worksheet. Approves direct payment vouchers for payment of invoices. Reviews monthly fund balance and analyzes for month end closing. Reviews and processes journal entries as needed. Approves set up of projects and activities in financial system. Prepares all fiscal year end transactions. Additional hours during July - December for financial statements, addressing audit questions, and CAFR preparation. | 4            | 12                        | 48           |
| <b>Total Finance &amp; Management Services Agency</b> |                   |  |              |                           | <b>48</b>    |
| Assistant City Attorney                               | CAO               | Provides legal guidance on Dissolution Act and former RDA agreements/issues. Drafts and reviews Successor Agency resolutions. Attends Successor Agency meetings as necessary.  | 3            | 12                        | 36           |
| <b>Total City Attorney's Office</b>                   |                   |  |              |                           | <b>36</b>    |

**City of Santa Ana Successor Agency**  
**FY 2022-23**  
**Administrative Allowance**  
**Description of Other Direct and Indirect Costs**

| <u><i>Line Item</i></u>       | <u><i>Description</i></u>   |
|-------------------------------|---|
| Benefits Overhead             | Shared cost allocation of health care, dental, life insurance, LTD, etc. services provided by HR / Benefits   |
| Building Rental / Maintenance | Shared cost allocation of City Hall building maintenance, janitorial services, utilities, and security guard services   |
| Communications                | Monthly telephone charges for direct lines, and allocation for shared telecommunication lines and system maintenance  |
| Consultants                   | Outside legal counsel, financial consultants, appraisers, etc. on an as-needed basis  |
| Copier Lease                  | Shared cost allocation of Sharp copier leases   |
| Debt Service                  | Shared cost allocation of debt service for the 2021 Pension Obligation Bonds  |
| Delivery Charges              | Shared cost allocation of mail delivery services by Central Services Division   |
| Indirect Costs                | Charges for City general overhead expense (City Manager's Office, Human Resources, Accounting, Purchasing, Treasury, Management and Support)                                  |
| Insurance Charges             | Shared cost allocation of premiums for Liability and Property Insurance, employee Group Insurance and Workers Compensation Insurance  |
| IT Maintenance Charges        | Shared cost allocation of computer services, maintenane of software, and a reserve for equipment replacement  |
| Laserfiche                    | Shared cost allocation for document management software license and maintenance   |
| LRPMP                         | Property maintenance, updated appraisal, escrow fees to dispose of remaining real property (if not completed during ROPS 21-22 period)  |
| Supplies, Printing, Misc.     | Direct office supplies, materials, non-consumable items, computer-related hardware/peripherals less than \$5,000, duplication costs, postage, etc. for Successor Agency staff |
| Training / Mileage            | Registration fees and travel related expenses for Succesor Agency staff   |
| Unfunded Accrued Liability    | Shared cost allocation of liability payment to CalPERS (employer's contribution) for former employees and current employees assigned to the former RDA                        |
| Worker Compensation Insurance | Shared cost allocation of worker compensation insurance   |