

Orange Countywide Oversight Board

Agenda Item No. 4c

Date: 1/27/2026

From: Successor Agency to the La Habra 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 2026-27 ROPS and Administrative Budget for the La Habra Successor Agency

The La Habra Successor Agency requests approval of the Recognized Obligation Payment Schedule (ROPS) and Administrative Budget for Fiscal Year 2026-27.

The enforceable obligations included in ROPS 26-27 total \$418,322 (\$195,821 for 26-27 A and \$222,501 for 26-27 B).

RPTTF funds requested to cover trustee fees (item #13) totals \$2,120 requested for 26-27 A. There is no request for item #13 in 26-27 B. RPTTF funds for general operations of \$2,250 (item #30) is requested for 26-27 B. There is no request for item #30 in 26-27 A.

RPTTF funds totaling \$328,812 (\$151,131 for 26-27 A and \$177,681 for 26-27 B) is requested for 2016 Tax Allocation Refunding Bonds principal and interest payments (items #43 and #44).

The La Habra Successor Agency request a total of \$85,140 for Fiscal Year 2026-27 Administration Budget as follows:

ROPS 26-27

Administrative Budget	FY 26-27
Salaries and benefits	
Community Development Director (5%)	14,384
Deputy Director of Community Development (5%)	11,676
CD Secretary (5%)	6,269
Deputy Director of Finance (5%)	12,811
Attorney Fees	40,000
Total Administrative Budget	\$ 85,140

The direct payroll of Director of Community and Economic Development, the Community Development and Economic Development Administrative Assistance (CD Secretary) is budgeted at 5%. The percentages account for time spent participating in meetings, and reviewing and approving staff reports and other items related to Successor Agency business.

The direct payroll of the Deputy Director of Community Development is budgeted at 5%. The cost represents time expected to spend on Successor Agency related affairs such as processing, coordinating and negotiating disposition of remaining properties, preparing staff reports, attending and presenting reports to the Successor Agency as well as Oversight Board.

The direct payroll of the Deputy Director of Finance is budgeted at 5%. The cost represents time expected to spend on preparing, reconciling, and submitting ROPS and Prior Period Adjustment Form required by the County and the State Department of Finance (DOF). This cost also accounts for time spent on coordinating and responding to the County and DOF when questions arise in the ROPS reviewing process.

The attorney fee of \$40,000 is budgeted for FY 2024-25. It represents a retainer fee for potential legal services relating to Successor Agency's affairs such as disposal of property, ROPS Meet and Confer, etc. and to assist with current litigation associated with the disposition of the remaining Redevelopment owned parcel.

The Successor Agency approved a Resolution No. XXX, on January 20, 2026 approving and adopting the Recognized Obligation Payment Schedule for the period of July 1, 2026- June 30, 2027. A motion was approved to forward the Recognized Obligation Payment Schedule to the Countywide Oversight Board for approval.

Impact on Taxing Entities

The proposed ROPS 26-27 will reduce RPTTF to the taxing entities in the amount of \$418,322. This amount is equal to the total RPTTF request for 26-27 A and 26-27 B as outlined through enforceable obligations and administrative cost.

Staff Contact(s)

Miranda Cole-Corona, Deputy Director of
Community and Economic Development
mcole@lahabracac.gov
(562) 383-4110

Attachments

1. Proposed Countywide Oversight Board Resolution
2. ROPS 26-27
3. Placeholder for Pending Successor Agency Resolution
4. DOF 2024-2025 Approval Letter
5. DOF 2025-2026 Approval Letter

RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD
RESOLUTION NO. 26-006

A RESOLUTION OF THE ORANGE COUNTYWIDE OVERSIGHT BOARD WITH
OVERSIGHT OF THE SUCCESSOR AGENCY TO THE LA HABRA REDEVELOPMENT
AGENCY *APPROVING THE RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS)*
26-27 A-B FOR THE ANNUAL FISCAL PERIOD OF JULY 1, 2026 TO JUNE 30, 2027,
INCLUDING THE FY 26-27 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 La Habra Redevelopment Agency (“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 La Habra (“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 La Habra Redevelopment (“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 26-27 A-B fiscal period of July 1, 2026 to June 30, 2027 (“ROPS 26-27 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, 2025; and

WHEREAS, the ROPS 26-27, in the form required by DOF, is attached as Exhibit A and the Fiscal Year (“FY”) 26-27 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 26-27 A-B and desires to approve it and authorize and direct the Successor Agency staff to transmit the ROPS 26-27 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 26-27 A-B submitted therewith and incorporated by this reference, including the FY 26-27 administrative budget included herewith.

SECTION 3. The Orange Countywide Oversight Board authorizes transmittal of the ROPS 26-27 A-B to the DOF, with copies to the CEO, the CAC, and the SCO.

SECTION 4. The City of La Habra’s Finance Director or authorized designee is directed to post this Resolution, including the ROPS 26-27 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 26-27) - Summary
Filed for the July 1, 2026 through June 30, 2027 Period

Successor Agency: La Habra

County: Orange

Current Period Requested Funding for Enforceable Obligations (ROPS Detail)	26-27A Total (July - December)	26-27B Total (January - June)	ROPS 26-27 Total
A Enforceable Obligations Funded as Follows (B+C+D)	\$ -	\$ -	\$ -
B Bond Proceeds	-	-	-
C Reserve Balance	-	-	-
D Other Funds	-	-	-
E Redevelopment Property Tax Trust Fund (RPTTF) (F+G)	\$ 195,821	\$ 222,501	\$ 418,322
F RPTTF	153,251	179,931	333,182
G Administrative RPTTF	42,570	42,570	85,140
H Current Period Enforceable Obligations (A+E)	\$ 195,821	\$ 222,501	\$ 418,322

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 _____

La Habra
Recognized Obligation Payment Schedule (ROPS 26-27) - ROPS Detail
July 1, 2026 through June 30, 2027

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	Obligation Type	Agreement Execution Date	Agreement Termination Date	Payee	Description	Project Area	Total Outstanding Obligation	Retired	ROPS 26-27 Total	ROPS 26-27A (Jul - Dec)					26-27A Total	ROPS 26-27B (Jan - Jun)					26-27B Total		
											Fund Sources						Fund Sources							
											Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF		Bond Proceeds	Reserve Balance	Other Funds	RPTTF	Admin RPTTF			
								\$2,341,479		\$418,322	\$-	\$-	\$-	\$153,251	\$42,570	\$195,821	\$-	\$-	\$-	\$179,931	\$42,570	\$222,501		
12	1001 Imperial purch Loan Interest	City/County Loan (Prior 06/28/11), Property transaction	06/15/2009	07/05/2038	City of La Habra	Promissory Note (Due in June 2014)	LHRA	-	Y	\$-	-	-	-	-	-	\$-	-	-	-	-	\$-			
13	Trustee Fees	Fees	11/01/2000	10/01/2032	Bank of New York	Trustee Fees	LHRA	2,120	N	\$2,120	-	-	-	2,120	-	\$2,120	-	-	-	-	-	\$-		
24	Administrative Costs	Admin Costs	01/01/2014	10/01/2032	Various	Operations	LHRA	85,140	N	\$85,140	-	-	-	-	42,570	\$42,570	-	-	-	-	42,570	\$42,570		
30	General Operations	Fees	06/01/2011	10/01/2032	Various	Operations	LHRA	2,250	N	\$2,250	-	-	-	-	-	\$-	-	-	-	2,250	-	\$2,250		
43	2016 Tax Allocation Refunding Bonds Principal	Bonds Issued After 12/31/10	12/13/2016	10/01/2032	Bank of New York	Bond Obligation	LHRA	1,975,000	N	\$260,000	-	-	-	115,000	-	\$115,000	-	-	-	145,000	-	\$145,000		
44	2016 Tax Allocation Refunding Bonds Interest	Bonds Issued After 12/31/10	12/13/2016	10/01/2032	Bank of New York	Bond Obligation	LHRA	276,969	N	\$68,812	-	-	-	36,131	-	\$36,131	-	-	-	32,681	-	\$32,681		
50	1001 Imperial Hwy Purchase Loan Interest (Item 12 In Previous ROPS)	City/County Loan (Prior 06/28/11), Property transaction	06/15/2009	07/05/2038	City of La Habra	Promissory Note (Remaining Interest)	LHRA	-	Y	\$-	-	-	-	-	-	\$-	-	-	-	-	-	\$-		

La Habra
Recognized Obligation Payment Schedule (ROPS 26-27) - Report of Cash Balances
July 1, 2023 through June 30, 2024
(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.

A	B	C	D	E	F	G	H
ROPS 23-24 Cash Balances (07/01/23 - 06/30/24)		Fund Sources				Comments	
		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	
1	Beginning Available Cash Balance (Actual 07/01/23) RPTTF amount should exclude "A" period distribution amount.	2,228	158,764		6,201	15,416	PPA = \$3,005 (FY23-24) + \$3,004 (FY24-25) + \$9,407 (FY25-26)
2	Revenue/Income (Actual 06/30/24) RPTTF amount should tie to the ROPS 23-24 total distribution from the County Auditor-Controller		324,411			832,106	
3	Expenditures for ROPS 23-24 Enforceable Obligations (Actual 06/30/24)		315,000			501,553	
4	Retention of Available Cash Balance (Actual 06/30/24) RPTTF amount retained should only include the amounts distributed as reserve for future period(s)					12,411	PPA = \$3,004 (FY24-25) + \$9,407 (FY25-26)
5	ROPS 23-24 RPTTF Prior Period Adjustment RPTTF amount should tie to the Agency's ROPS 23-24 PPA form submitted to the CAC		No entry required			333,558	
6	Ending Actual Available Cash Balance (06/30/24) C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)	\$2,228	\$168,175	\$-	\$6,201	\$-	

La Habra
Recognized Obligation Payment Schedule (ROPS 26-27) - Notes
July 1, 2026 through June 30, 2027

Item #	Notes/Comments
12	
13	
24	
30	
43	
44	
50	

Orange Countywide Oversight Board

Placeholder for Pending Resolution

Date: 1/27/2026

From: Successor Agency to the La Habra Redevelopment Agency

Subject: Resolution of the La Habra City Council Approving the ROPS 26-27 and Authorizing Submission to the Orange Countywide Oversight Board.

The resolution of the La Habra City Council approving the ROPS 26-27 will be voted upon at their 1/20/2026 meeting. As such, the resolution is not yet available for submission but will be provided before the Countywide Oversight Board votes upon its resolution regarding the ROPS 26-27.



Transmitted via e-mail

April 4, 2025

Miranda Cole-Corona, Manager of Housing and Economic Development
City of La Habra
110 East La Habra Boulevard
La Habra, CA 90631

2025-26 Annual Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of La Habra Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2025 through June 30, 2026 (ROPS 25-26) to the California Department of Finance (Finance) on January 29, 2025. Finance has completed its review of the ROPS 25-26.

Based on a sample of line items reviewed and application of the law, Finance made the following determinations:

- Item Nos. 12 and 50 – The Agency requested the use of Reserve Balances for \$333,178 for 1001 Imperial Purchase Loan repayments. The requested \$333,178 was previously approved for Redevelopment Property Tax Trust Fund (RPTTF) funding during the July 1, 2023 through June 30, 2024 (ROPS 23-24) period through Item No. 12. However, the Agency did not spend the authorized amount and created a new item, Item No. 50, to request the use of previously approved RPTTF funds as Reserve Balances. The creation of reserves is only for bond debt service payments, and a new line item should only be created for a new obligation that was not on a prior ROPS. Therefore, Finance restored Item No. 12 and approved the funding as follows:
 - Item No. 12—The requested \$333,178 has been approved in RPTTF funding to allow the Agency to make its final payment for this obligation.
 - Item No. 50 – The requested \$333,178 in Reserve Balances is not allowed. The Agency should follow the Prior Period Adjustment (PPA) process. The requested \$333,178 in Reserve Balances should be retained and reported as a ROPS 23-24 PPA on a subsequent ROPS.

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, 2022 through June 30, 2023 (ROPS 22-23) period. The ROPS 22-23 PPA will offset the ROPS 25-26 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 \$783,659, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2025 through December 31, 2025 period (ROPS A period), and one distribution for the January 1, 2026 through June 30, 2026 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 25-26 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted items, Finance approves the remaining items listed on the ROPS 25-26 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 25-26, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

http://dof.ca.gov/Programs/Redevelopment/Meet_Confer/

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 25-26. 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 25-26 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 25-26 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA

Chief, Office of State Audits and Evaluations

cc: Jack Ponvanit, Deputy Director of Finance, City of La Habra

Samantha Nguyen, Fiscal Analyst, Property Tax Unit, Orange County

Kathy Tavoularis, Countywide Oversight Board Representative

Attachment

Approved RPTTF Distribution July 2025 through June 2026				
	ROPS A	ROPS B	Total	
RPTTF Requested	\$ 208,506	\$ 154,382	\$ 362,888	
Administrative RPTTF Requested	48,500	48,500	97,000	
Total RPTTF Requested	257,006	202,882	459,888	
RPTTF Requested	208,506	154,382	362,888	
<u>Adjustment(s)</u>				
Item No. 12	333,178	0	333,178	
RPTTF Authorized	541,684	154,382	696,066	
Administrative RPTTF Authorized	48,500	48,500	97,000	
ROPS 22-23 Prior Period Adjustment (PPA)	(9,407)	0	(9,407)	
Total RPTTF Approved for Distribution	\$ 580,777	\$ 202,882	\$ 783,659	



Transmitted via e-mail

March 1, 2024

Miranda Cole-Corona, Manager of Housing and Economic Development
City of La Habra
110 East La Habra Boulevard
La Habra, CA 90631

2024-25 Annual Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of La Habra Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2024 through June 30, 2025 (ROPS 24-25) to the California Department of Finance (Finance) on January 23, 2024. Finance has completed its review of the ROPS 24-25.

Based on a sample of line items reviewed and application of the law, Finance approves all the items listed on the ROPS 24-25 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, 2021 through June 30, 2022 (ROPS 21-22) period. The ROPS 21-22 prior period adjustment (PPA) will offset the ROPS 24-25 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 \$488,134, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2024 through December 31, 2024 period (ROPS A period), and one distribution for the January 1, 2025 through June 30, 2025 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 24-25 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 24-25. 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 24-25 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 24-25 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 RedevelopmentAdministration@dof.ca.gov.

Sincerely,



Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Jack Ponvanit, Deputy Director of Finance, City of La Habra
Christopher Ranftl, Administrative Manager I, Property Tax Unit, Orange
County
Kathy Tavoularis, Countywide Oversight Board Representative

Attachment

Approved RPTTF Distribution July 2024 through June 2025			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 214,882	\$ 211,256	\$ 426,138
Administrative RPTTF Requested	32,500	32,500	65,000
Total RPTTF Requested	247,382	243,756	491,138
RPTTF Authorized	214,882	211,256	426,138
Administrative RPTTF Authorized	32,500	32,500	65,000
ROPS 21-22 prior period adjustment (PPA)	(3,004)	0	(3,004)
Total RPTTF Approved for Distribution	\$ 244,378	\$ 243,756	\$ 488,134