

Yolo County Housing

Lisa A. Baker, Executive Director

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BOARD OF COMMISSIONERS

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DATE: March 5, 2009
TO: YCH Board of Commissioners
FROM: Lisa A. Baker, Executive Director
PREPARED BY: Mark Stern, Finance Director
SUBJECT: **Review and Approve Proposed Budget Reallocation**

RECOMMENDED ACTIONS:

That the Board of Commissioners:

1. Appropriate additional identified revenue and approve the budgeting and expenditure of the additional funds as identified in the mid year budget reallocation;
2. Approve the expenditure of funds for line item expenses that were not included in the original budget;
3. Approve the layoff of the property manager position at Cottonwood Meadows;
4. Review and approve recommendations and course of action to stabilize Voucher Housing Assistance Payments as outlined in the staff report; and
5. Authorize the Executive Director to implement the revised budget and recommendations.

BACKGROUND / DISCUSSION

As part of YCH's commitment to prudent financial management, staff do a mid-year review of the annual budget to ensure that estimated revenue and expenditure assumptions remain valid through the program year.

As part of that process, Program and AMP Managers, along with Finance staff members have met, discussed and reviewed mid-year actual expenditures and revenues against budgeted revenues and expenditures.

During the course of this review, staff identified additional revenues that were unbudgeted in the original budget; in addition, some cost centers are proving to be generating higher revenue than estimates. These revenue increases are offset by unforeseen increases in some line items or additional unbudgeted items that must be included in the budgeted. A summary of revenue increases include:

1. Higher than anticipated LIPH subsidy income for the West Sacramento and Woodland AMPS;

2. Higher than anticipated HCV Administration subsidy due to additional appropriations by Congress;
3. Port-In Admin Fees resulting from incoming port-in voucher holders that are no longer absorbed;
4. Anticipated increase in HCV Fraud Income recovery from previously negotiated repayment agreements;
5. Interest Income recorded at the program level;
6. Inter-company revenue resulting from a change in the method for charging maintenance performed at one AMP by maintenance staff from another AMP;
7. Higher than budgeted Occupancy Rates;
8. Capital Fund Revenue in COCC Line 1410 (Administrative Cost Reimbursement) that was omitted from original budget submission;
9. A \$10,000 grant from Sierra Health Foundation to provide a soccer league at the migrant centers that was not included in the original budget;
10. An anticipated approval for the use of Replacement Reserve Funds from the State for maintenance costs at Cottonwood Meadows;
11. Unanticipated project management fee revenue from the TANA Project;
12. Unanticipated revenue from the balance of Administrative Fees available from Dixon Migrant's rehab grant from the State;
13. Higher than anticipated retroactive Rent, Tenant Charges and Vending Commissions.

After review of the approved budgets and considering six months of actual expenditures and current needs, staff has reallocated expenses as detailed in the attached worksheets and summarized below. Staff is recommending approval of appropriating the additional revenue and changes in line item expenditures from these revenues, as well as approval of expenditures for previously unbudgeted items.

**TABLE 1 - Original Approved Budget
 YOLO COUNTY HOUSING**

	Approved FY 2008-09 (August 7, 2008)		
	Revenues	Expense Budget	Year End Balance
LIPH Funds 110, 120, 130	2,503,513	2,232,442	271,071
HVC Operating	959,806	1,045,714	(85,908)
COCC	1,200,838	1,194,171	6,667
New Hope - Cottonwood	318,621	318,272	349
Davis Migrant *	467,548	467,548	-0-
Madison Migrant *	628,741	628,741	-0-
Davis Solar	38,120	31,670	6,450
Capital Fund	175,006	175,006	-0-
Total	6,292,193	6,087,964	198,629
HCV Vouchers	8,129,892	8,044,778	85,114

* September 4, 2008

**TABLE 2 - Comparison of Approved Budget to Proposed Reallocation
 YOLO COUNTY HOUSING**

	Revenue		Expenses		Net Income/Loss	
	Approved Budget **	Reallocation *	Approved Budget **	Reallocation*	Approved Year End Balance	Reallocated Year End Balance
West Sac 110	779,532	858,998	779,139	832,871	393	26,127
Woodland 120	886,041	922,296	781,200	852,545	104,841	69,751
Winters 130	931,112	1,032,954	765,348	885,816	165,764	147,138
HCV Operating	1,045,764	1,032,353	1,045,764	1,032,353	0	0
COCC	***1,346,629	1,380,022	***1,339,864	1,331,992	6,765	48,030
Cottonwood	318,620	322,236	318,278	321,656	342	580
Davis Migrant	467,548	467,548	467,548	467,548	0	0
Madison Migrant	628,741	628,741	628,741	628,741	0	0
Davis Solar	38,120	38,320	31,670	32,530	6,450	5,790
Total	6,296,316	6,683,468	6,011,853	6,386,052	284,463	297,416
HCV Vouchers	8,044,778	9,285,802	8,044,778	9,285,802	0	0

* Details are included on the attached Budget Line Item Transfer Requests

** Differs from Table 1 due to Capital Fund budget of \$175,006 reported in both revenue Line 1408 of the individual cost centers and various expense items that are reimbursed through Capital Fund rather than on a

separate line. Also included is the approved use of reserve funds to balance HCV Admin of \$85,908 and the originally budgeted increase in HCV Voucher pass through fund of \$85,114.

*** Capital Fund expenses and revenue of \$135,790 for CFP line 1410 – Reimbursement of Administrative Costs (a portion of COCC staff salaries) and Sierra Health Foundation Soccer Grant were omitted from the original budget in error.

LIPH

- **Revenue.** Increases are expected at all three AMPs. The primary sources of the increased revenue are:
 - Higher than budgeted HUD Subsidies - \$60,000
 - Accounting change for recording inter-company changes - \$94,000
 - Interest income - \$3,000
 - Rental income increases due to vacancies being budgeted at 5% while actual vacancies are less than 2% - \$63,000
- **Expenses.**
 - **Increases** exist in all AMPs for unbudgeted and under budgeted items:
 - Contract Services Plan Updates which offset with Capital Fund Income. The Income was budgeted but expense side was not - \$20,000
 - Retired Benefits which in previous years were included with Admin Benefits but now are being separated - \$19,000
 - Maintenance Charges from Other AMPs - \$85,000
 - Building Repairs in West Sacramento - \$16,000
 - Utility rates have nearly all increased since the budget was prepared.
 - **Decreased** significantly in a couple areas:
 - Grounds Maintenance due to our new contractor - \$11,000
 - Collection Losses due to the manner in which losses are recorded in the system -\$15,000
 - Other line items also have changes. Please review the attached detail Budget Line Item Transfer Requests for each AMP.

HVC Administration

The original budget anticipated using \$86,000 of Admin Reserve funds for operations during the year. Our revised projection shows a need of only \$45,000 (rounded).

- **Revenue:**
 - Program Administration Subsidy increase - \$22,000

Working together to provide quality affordable housing and community development services for all

- Port In admin fees now being earned since we are no longer accepting new port in voucher holders - \$1,000
- Increased Fraud Income collections anticipated - \$5,700
- **Expenses**
 - **Decreases**
 - Employee leaves of absence and voluntary separation from service –
 - \$50,000 salaries
 - \$20,000 taxes and benefits
 - Savings from change of inspection service contractors - \$9,000
 - **Increases**
 - Contract Services increase for hiring a Housing Specialist Contractor during an employee leaves of absence and an Inspection Contractor - \$49,351
 - Retired Benefits previously included in admin benefits but now reported separately - \$6,000
 - Admin fee for port outs. We are required to pay the agency that receives the ported client 80% of the Admin Fee HUD pays us - \$2,300
 - Increase in Criminal Background Checks due to new investigative service contract - \$3,700

COCC The COCC budget includes \$205,000 of Capital Fund Revenue for debt service which is contingent upon receiving approval of YCH's Capital Fund Financing Plan Application

- **Projected Net Revenue increases by \$34,000.** This results from higher than budgeted LIPH occupancy rates resulting in additional AMP, Management and Bookkeeping fees, changing the method for recording inter-company maintenance and trash hauling charges and recognizing revenue from the TANA Project. These increases are partially offset by reductions in Cottonwood Meadows Management Fee due to its elimination for the second half of the fiscal year and reduced interest income due to reduction in the rate earned on deposits.
- **Projected Net Expenses decrease by \$7,500.** Several line items omitted from the original budget submitted are incurring costs due to unexpected charges and changes in account coding or allocations. These include:
 - Board Stipends - \$1,500
 - Office Equipment - \$2,450
 - Contract Services - \$7,500
 - TANA Project Expenses - \$7,500

- Maintenance Supplies - \$2,000
- Maintenance Charges from AMPs - \$12,500
- Retired Admin Benefits - \$14,000
- IRS Penalty for late filing in 2005 - \$4,500
- Insurance Admin charges - \$3,500
- **Significant budgeted expense decreases**
 - Trash Truck Insurance and Repairs - \$9,000
 - Advertising for Staff Recruitment - \$1,500
 - Postage - \$3,500
- Several other budgeted line items have lesser increases or decreases. Please review COCC Line Item Transfer for details.
- **Debt Service Principal** requirement is reduced by \$70,000. Original budget included \$160,000 that was scheduled to be due in January but omitted a \$90,000 payment that was due in December. Due to a change in the loan terms, we have deferred the \$160,000 payment for a couple of years.

Cottonwood Meadows The Cottonwood Meadows actual expenditures were trending to a projected income of only \$13,000 even including the anticipated state approval to use replacement reserve funds for over \$9,000 of repairs. Projected income was approximately \$27,000 short of break even when including the \$40,960 principal payment for the note on this development. This would have fallen far short of the cash flow necessary to cover all of the debt service expense at year end.

- **Revenue.** Revenue should have a net increase of about \$4,000. This is due to decreases in rent income from unit vacancies and interest income from lower rates that are offset by unbudgeted reserve funds that will be used to pay for extraordinary maintenance costs.
- **Expenses.** Increases are expected or have been incurred for painting of vacant units, replacement of an air conditioner and a water heater, carpeting for vacant units, extraordinary maintenance on the elevator and repair of dry rot repairs. Liability insurance also significantly exceeds budget due to CHARMA's inability to continue coverage since CHARMA's charter only allows it to cover LIPH properties. Savings are expected in the salary related expenses from the layoff of our full time on site manager, elimination of the YCH Management fee for the second half of the year and savings resulting from switching our grounds maintenance contractor.
- **Debt Service Principal** requirement is \$40,960 and the revised budget shows an operating gain that will support the principal payments. (Staff is currently negotiating with the lender on a possible extension of loan terms in order to reduce annual principal payments and improve long-term cash flow.)

- **Property Tax Bills** for reassessments for 2006-2007 and 2007-2008 have just been received. For these two years the Assessors Office had exempted the FMV Rental portion of the development and taxed on the value of the RHCP units. This is the reverse of the correct assessment. The result is Escaped Assessment invoices for \$8,300 and \$8,700 for the past two years. The assessed values are showing increases during this period of economic downturn and staff is going to request a reassessment and a payment plan for this unexpected cost.

Davis and Madison Migrant mid year projections were due and submitted to OMS on February 3 along with a budget request for the 2009-2010 fiscal year. Deferral of requested maintenance items combined with use of carryover funds approved by OMS should allow continued operation through June on the reduced funding available. 2009-2010 will be a very difficult year as further funding reductions are expected and carryover funds will be exhausted.

Davis Solar The City of Davis has granted us \$152,000 which we need to augment with \$25,000 of replacement reserve funds to re-roof and repair carports. A request for bids will be issued during the month of March.

HCV Vouchers

Housing Assistance Payments (HAP), made on behalf of Housing Choice Voucher holders, are a direct pass through from HUD to individual landlords on behalf of eligible tenants. HAP is separate from funds earned by the YCH for administration of the program. The Voucher Administrative budget is covered separately elsewhere in this document.

Background

The County as a whole faces many economic challenges. On February 13, 2009, the Davis Enterprise published an article on page 1 titled, "Yolo tops jobless numbers – Rate pushes 10 percent, highest in 4-county region." The article goes on to talk about the fact that the county jobless rate is 9.8% and is currently higher than the statewide average of 9.1% and higher than the 8.7% in the 4-county Sacramento region.

The Housing Authority is not immune from these issues. In fact, as unemployment and joblessness climbs higher, incomes of households assisted continue to fall. Although this affects our public housing as well, it is our voucher program that is being very hard hit by the economic difficulties. Reduced hours, fewer agricultural jobs and outright job loss mean that cost per individual voucher is rising (currently at 3.6% per month for the last 6 months) and program attrition (the number of households who permanently leave the program) is falling.

Staff and the Board have taken proactive steps to manage this situation. In the last six months, the YCH has stopped issuing vouchers, recalled outstanding applications and returned applicants to the wait list. The YCH no longer absorbs incoming portables and, as of January of this year has changed its subsidy standards so that bedroom sizes are issued by family size instead of by family composition.

Unfortunately, costs continue to rise and the average attrition rate has dropped by 65% from 12-13 households per month to about 5 per month within these last few months, meaning that, although we have taken steps to reduce the number of voucher holders and contracts, the number of assisted households rose instead of fell, since only 35% of households anticipated to leave the program, actually did leave the program.

Compounding this problem, revenues have fallen while costs have risen, due to a number of factors that include stable rents in the market, declining income of households, a revision in the formula funding for vouchers that occurred several years ago, (in which the formula involves a retroactive cost analysis and the federal government no longer fully funds vouchers at anticipated costs and cost of living adjustments), and as a result of the ongoing Continuing Resolution in Congress for 2009. This has created a "perfect storm" in terms of costs. Consider the following:

- For the last three months, the YCH has received 90% of the 2008-2009 allocation, or \$639,830 per month for housing assistance payments instead of the \$677,241 it received last year.
- The individual voucher payment for a single household has gone from \$511 per month in January 2008 to \$591 in January 2009, an increase of \$80 per month in the last 12-month period, with the greatest rise being in the last 5 months.
- For the month of January 2009, voucher costs were actually \$787,343, which is \$147,513 more than received.
- As an example of how this affects the program, $\$80 \times 1,300 \times 12 = \$1,248,000$ in additional costs to house the same number of families. (\$80 is the change in HAP in the last year; 1,300 voucher is approximately the average number of units under lease and is less than the full ACC maximum contracted amount of 1,487; 12 is the number of months in the year)

The Agency currently has pass through cash on hand in the form of Housing Assistance Payment (HAP) reserve funds to help offset these costs. These funds could potentially be subject to recapture if unused and are funds available only as a pass through to landlords in the Voucher program. In addition, it is anticipated that the YCH will receive a retroactive payment for the difference between \$639,830 and the \$677,241 it should have received for each of the prior three months. It is also possible, however, remote, that the final FY 2009 budget adoption will provide some additional funds. Finally, it is anticipated that a change will be made in the 2009 funding formula that will help with revenues and may bring monthly HAP closer to outlays. However, even with these improvements, we are on a clearly unsustainable path at this time.

If the Agency does not take additional steps and If costs continue to rise at 3.6% per month, the amount of individual HAP will continue to erode program effectiveness at an astonishing and unprecedented rate. Assuming an arc of 3.6% per month and low

attrition and assuming no change in funding over what we received in 2008, we anticipate that we will exhaust HAP cash on hand funds by July 2009.

Discussion

Obviously, if the 3.6% monthly cost increase slows, if we receive offsetting funding, if attrition increases, or if we are able to reduce the amount of Housing Assistance Payments to individual landlords, then our situation will improve. If we cannot bring it into line, then the YCH will need to reduce the number of Voucher contracts under lease in order to bring the program into fiscal solvency and avoid default on landlord payments.

The YCH has taken a proactive approach to this situation. In addition to actions already taken as outlined above, we have been in touch with HUD to discuss ways in which to mitigate these circumstances and have agreed to share data with them so that they, too, can stay in touch with this trend.

In addition, staff has been in contact with other PHAs in the State and helped to create a survey of housing authorities in CA. Of CA PHAs surveyed, 88.3% of them stated that they were troubled by rising HAP and that many are using reserve funds to cover those costs. According to the survey, the average HAP rise has been \$44.00 per month over the last 12 months, which is lower than for the YCH, but in line with the fact that Yolo County has higher unemployment than the balance of the State.

California housing authorities, through the Pacific Southwest Region of the National Association of Housing and Redevelopment Officials, the Northern California Nevada Executive Directors' Association and the Housing Authority Association of Southern California will be working to educate policymakers in Washington D.C. in March during the Congressional HUD budget hearings. In addition, the broader coalition of non-profit developers, housing authorities and tenant-advocate groups that make up the California Federal Policy Project (CFFP) are also expected to take up this issue and raise public awareness of the continuing cost of the current recession and the toll it is taking on programs.

Recommendations

In addition to actions already taken above and the YCH's ongoing commitment to ensuring reasonable rent, employment matching (EIV) and completing reexaminations on time, it is recommended that the YCH put together a package of options it can implement in order to bring expenditures into line. These include the following:

1. Ask HUD if it has set aside funds available on a short term basis to cover HAP costs;
2. Ask HUD to allow the Agency to "front load", or advance, some funds to the beginning of the fiscal year on July 1, 2009 to ensure that the program remains solvent while it implements other actions designed to reduce individual HAP outlays.

3. Reduce current Payment Standards from 100% in our service area to 90% of federal Fair Market Rent and to 100% in the City of Davis in order to reduce HAP expenditures. It should be noted that although rents have remained flat, many landlords in the Voucher program are not proposing rent increases and the time for households to find a qualifying unit has dropped to almost half. This means that the market is beginning to soften.
4. Authorize staff to petition the HUD field office to implement these standards immediately, instead of at the next anniversary date so that reductions can begin to make an immediate impact.
5. Have staff continue to follow this trend and provide information to the Board at least every 60 days until the situation has stabilized.

FISCAL IMPACT

Excluding HCV Voucher Payments, the original agency budget projected a net cash flow of \$284,500 and this mid year reallocation projects an overall agency cash flow \$297,500. The projected \$48,000 for COCC is unrestricted.

Voucher costs are currently covered through the use of Housing Assistance Payments Reserve cash pass through funds, but at current utilization and in worst case scenario, are expected to be exhausted by fiscal year-end of June 30, 2009 without implementation of proactive measures and/or additional funding from HUD.

CONCLUSION

The mid-year reallocation review confirms that many of our original assumptions regarding revenue were appropriately conservative as expected and also confirms that staff is able to continue to hold the line on overall costs through efficiencies even while some line items, such as utilities are increasing. Projected improvement of the fiscal projection for operations is predominantly due to unanticipated increased funding from HUD.

Attachments: Proposed Budget Revisions

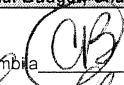
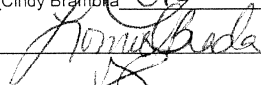

**Yolo County Housing
West Sacramento AMP
Budget Line Item Transfer Request 2008-2009**

Acct Number or Acct Description	Acct Description - Reason	Approved Budget	Increase Amt	Decrease Amt	Proposed Budget Amount
Income					
110.3110.00.150	Dwelling Rent 44-15	118,908	6,092		125,000
110.3110.00.170	Dwelling Rent 44-17	60,624	1,376		62,000
110.3110.00.280	Dwelling Rent 44-28	284,808	7,192		292,000
110.3111.00.280.000	Retro Rent 44-28	-	100		100
110.3436.00.000.000	Maintenance Charges to other AMPs	-	9,000		9,000
110.3610.00.000.000	Interest Income	-	1,500		1,500
110.3690.00.000.000	Other Income Laundry Income budgeted to individual projects	-	2,000		2,000
110.3690.00.150.000	Other Income 44-15 laundry income in 3690.00	2,004		1,804	200
110.3690.00.170.000	Other Income 44-17 laundry income in 3690.00	996		746	250
110.3690.00.280.000	Other Income 44-28 reimbursement for water damage	4,800	6,500		11,300
110.8020.00	HUD Operating Subsidy	231,744	48,256		280,000
Total Income		779,532	82,016	2,550	858,998
Expenses					
110.4130.000.000	Legal Fee	4,080		2,000	2,080
110.4170.04	Contract Services Plan Updates	-	7,500		7,500
110.4190.05	Dues and Subscriptions	504		250	254
110.4190.20	Advertising	-	50		50
110.4310.00.150	Water 44-15	20,000		2,500	17,500
110.4320.00.150	Electric 44-15	26,000		1,000	25,000
110.4320.00.170	Electric 44-17	2,500	600		3,100
110.4320.00.280	Electric 44-28	13,000	3,500		16,500
110.4330.00.280	Gas 44-28 Las Casitas	3,600		1,000	2,600
110.4330.10.150	Gas 44-15	10,000		3,000	7,000
110.4390.10.150	Sewerage 44-15	10,000		1,200	8,800
110.4390.11.170	Sewerage 44-17	4,000	1,200		5,200
110.4390.14.280	Sewerage 44-28	19,000		2,500	16,500
110.4410.00.000.000	Maintenance Salaries	50,816	4,200		55,016
110.4415.01.000.000	Maintenance SS/Medicare	3,756	444		4,200
110.4420.03.	Painting/Decorating Contracts	20,004		2,500	17,504
110.4420.05	Lumber and Hardware	9,000	4,000		13,000
110.4420.08	Dwelling Equipment and Supplies	996	6,004		7,000
110.4420.09	Maintenance Equipment/Supplies	4,500	5,500		10,000
110.4421.08	Stove Parts	-	1,500		1,500
110.4422.08	Refrigerator Parts	996		996	-
110.4430.00	Grounds Maintenance	1,500		750	750
110.4430.02	Plumbing Repairs/Contract	-	2,500		2,500
110.4430.05.000.000	Chemical Treatment/contract	6,276	3,730		10,006
110.4430.06.000	Auto Repairs	3,996		2,200	1,796
110.4430.07.000.000	Minor Equipment Repairs	12,000		7,000	5,000
110.4430.08.000.000	Major Equipment Repairs	-	500		500
110.4430.11.000.000	Building Repairs	1,200	16,800		18,000
110.4431.00.000.000	Grounds Maintenance Contract Las Casitas now included here	18,000	4,000		22,000
110.4432.00	Las Casitas Groundskeeping now included in 110.4431.00	12,000		6,000	6,000
110.4434.00.000.000	Tree Trimming	-	3,000		3,000
110.4436.00.000.000	Maintenance Charges from Other AMPs	30,000	15,000		45,000
110.4510.00.000.000	Flood Insurance	24,996		1,000	23,996
110.4530.00.000.000	Flood Control Assessment	6,948		1,500	5,448
110.4540.00.000.000	Admin Benefits	16,541	700		17,241
110.4540.01.000.000	Retired Benefits	-	4,000		4,000
110.4540.04	Maintenance Benefits Yuri Health Insurance paid as payroll	3,600		2,800	800
110.4570.00	Collection Losses recorded through A/R as negative rent	3,000		3,000	-
110.9111.01.000.000	COCC Management Fees	82,416	7,500		89,916
110.9111.02.000.000	COCC Bookkeeping Fees	11,880	700		12,580
Total Expenses		779,139	92,928	39,196	832,871
Total Original Budget, Changes and Proposed Budget Total		393	10,912	36,646	26,127

Requested By: ROBERTA CALUYA Date: 2/18/2009
 Dept. Supervisor Approval: [Signature] Date: 2/20/09
 Executive Director Approval: [Signature] Date: 2/26/09
 Finance Dept Rec'd Date: _____ Date Entered in TenMast: _____

Yolo County Housing
Woodland AMP
Budget Line Item Transfer Request 2008-2009

Acct Number	Acct Description	Approved Budget	Increase Amt	Decrease Amt	Proposed Budget Amount
Income					
120.3110.00.010.000	Rent 44-01 Yolano	228,334	8,000		236,334
120.3110.00.050.000	Rent 44-05 Ridgecut	38,498		1,500	36,998
120.3110.00.060.000	Rent 44-06 Yolito	48,188		13,000	35,188
120.3110.00.070.000	Rent 44-07 Donnelly	292,685	12,000		304,685
120.3111.00.060.000	Retro Rent 44-06	-	5		5
120.3436.00.000.000	Maintenance Charges to Other AMPs	-	15,000		15,000
120.3690.00.000.000	Other Income	15,500		3,000	12,500
120.3610.00	Interest Income	-	750		750
120.3690.00.01	Other Income 44-01	6,000		1,000	5,000
120.3690.00.05	Other Income 44-05	1,500		1,000	500
120.8020.00	HUD Subsidy	181,498	20,000		201,498
					-
Income Total		886,041	55,755	19,500	922,296
Expenses					
					-
120.4130.00.000.000	Legal Fees	3,000		1,500	1,500
120.4170.04.000.000	Contract Service Plan Updates	-	10,000		10,000
120.4190.00.000.000	Postage	1,500		200	1,300
120.4190.01.000.000	Office Supplies	1,500		300	1,200
120.4190.03.000.000	Telephone	4,000		800	3,200
120.4190.05.000.000	Dues and Subscriptions	500		100	400
120.4190.14.000.000	Criminal Background Checks	3,500		800	2,700
120.4190.20.000.000	Advertising	-	45		45
120.4220.00.000.000	Tenant Services Materials	6,000	1,500		7,500
120.4310.00.000.000	Water West Main	1,500		1,500	-
120.4310.00.010.000	Water 44-01	28,000	6,250		34,250
120.4310.00.050.000	Water 44-05	2,000	300		2,300
120.4310.00.060.000	Water 44-06	3,800	350		4,150
120.4320.00.050.000	Electric 44-05	1,300	150		1,450
120.4320.01.000.000	Electric West Main	3,500		3,500	-
120.4330.01.000.000	Gas West Main	1,500		1,000	500
120.4390.01.010.000	Sewerage 44-01	34,000	6,000		40,000
120.4390.05.050.000	Sewerage 44-05	2,000	350		2,350
120.4420.02.000.000	Plumbing Supplies	7,000		3,000	4,000
120.4420.03.000.000	Painting Supplies	2,500		200	2,300
120.4420.04.000.000	Chemical Supplies	2,300	600		2,900
120.4420.05.000.000	Lumber & Hardware	5,500	7,000		12,500
120.4420.06.000.000	Automotive Supplies	1,200		700	500
120.4420.07.000.000	Gas and Oil	5,000		1,500	3,500
120.4420.08.000.000	Dwelling Equipment/Supplies	600	1,200		1,800
120.4420.09.000.000	Maintenance Equip/Supplies	650	950		1,600
120.4421.08.000.000	Stoves/Parts	-	850		850
120.4430.00.000.000	Grounds Maintenance contract ended December	16,200		10,200	6,000
120.4430.02.000.000	Plumbing Repair Contract	1,500	1,400		2,900
120.4430.03.000.000	Painting Decorating Contract	14,000	10,000		24,000
120.4430.04.000.000	Garbage Removal	48,000		7,000	41,000
120.4430.05.000.000	Chemical Treatment Contract	4,000	9,500		13,500
120.4430.06.000.000	Automotive Repairs	1,500		500	1,000
120.4430.07.000.000	Minor Equipment repairs	8,000		5,400	2,600
120.4430.11.000.000	Building Repairs	2,000		900	1,100
120.4431.00.000.000	Grounds Contract	30,000	3,500		33,500
120.4431.05.000.000	Trash Yolo County Landfill	3,000		1,500	1,500
120.4434.00.000.000	Tree Trimming	7,400	6,300		13,700
120.4435.00.000.000	Resident Watering Contract	300	200		500
120.4436.00.000.000	Maintenance Charges from Other AMPs	30,000	50,000		80,000
120.4480.00.000.000	Protective Services	500	1,500		2,000
120.4540.01.000.000	Retired Benefits	-	4,000		4,000
120.4570.00.000.000	Extra Ordinary Maintenance	10,000		10,000	-
					-
Total Expenses		781,200	121,945	50,600	852,545
	Total Original Budget, Changes and Proposed Budget Total	104,841	66,190	31,100	69,751

Requested By: Cindy Brambila  Date: 2/18/09
 Dept. Supervisor Approval:  Date: 2/18/09
 Executive Director Approval:  Date: 2/26/09
 Finance Dept Rec'd Date: _____ Date Entered in TenMast: _____

**Yolo County Housing
Housing Choice Vouchers - Operations
Budget Line Item Transfer Request**

Acct Number	Description	Reason	Approved Budget	Increase Amt	Decrease Amt	Proposed Budget Amount
Income						
200.3610.00	HAP Reserve Interest Income	Suggested increase in interest income	-	802	-	802
200.3025.00	HAP Admin Fees		944,592	22,000		966,592
200.3690.01	Port In Admin Fees		-	1,000		1,000
200.3690.00.000.000	Fraud Income	Proposed Termination of assistance for 5 clients who violated their repayment agreement; the five clients owe a combined total of \$5,743.75 and I estimate that we will be able to collect 50% of this amount by the end of the FY 08 -09	3,000	4,000	-	7,000
	HAP Reserve		85,956		41,213	44,743
						-
Total Income			1,045,764	27,802	41,213	1,032,353
Expenses						
200.4110.00.000.000	Administrative Salaries Vouchers	Estimate of money saved from the resignation of Maria Miranda and pregnancy leaves	298,237	-	50,000	248,237
200.4110.10.000.000	FSS Coordinator	Estimate of money saved from the time-off taken by Connie Gomez	18,316	-	1,500	16,816
200.4125.01.000.000	Admin. P/R Taxes- Social Security/Medicare	Estimate of money saved	23,440	-	3,000	20,440
200.4125.04.000.000	Admin. Retirement	Estimate of money saved	35,676	-	5,277	30,400
200.4140.00.000.000	Training	Leaves \$1,000 for County training opportunities	5,004	-	3,062	1,942
200.4150.00.000.000	Travel	Needed to pay for personal vehicle use of Steven	156	50	-	206
200.4190.03.000.000	Telephone	Balances budget to what has been expended to date	1,800	-	500	1,300
200.4190.05	Membership & Dues & Subscriptions	Balances budget to what has been expended to date	3,000	-	1,000	2,000
200.4190.09.000.000	Admin Fees Port-Outs	Balances budget to what has been expended to date	756	2,316	-	3,072
200.4190.11.000.000	Inspections	Balances budget to what has been expended to date	44,256		3,000	41,256
200.4190.14.000.000	Criminal Background Checks	Balances budget to what has been expended to date	3,996	3,754	-	7,750
200.4190.15.000.000	Office Equipment	Balances budget to what has been expended to date	18,000	1,002	-	19,002
200.4190.20.000.000	Lease/Rental	Balances budget to what has been expended to date	18,000	1,002	-	19,002
200.4190.20.000.000	Advertising	Leaves enough funding for one or more advertising projects	504	3,336	-	3,840
200.4230.10.000.000	Consulting Services	Pays for the rest of the Contract with Nelrod	6,000	49,351	-	55,351
200.4420.00.000.000	Maintenance Supplies	Balances budget to what has been expended to date	-	67	-	67
200.4430.01	Vehical Repair/Maint	Balances budget to what has been expended to date	3,000	-	1,500	1,500
200.4436.00.000.000	Maintenance Charges from AMPS	Balances budget to what has been expended to date	-	300	-	300
200.4540.00.000.000	Benefits	Estimate of money saved	104,760	-	12,944	91,816
200.4540.01.000.000	Retired Benefits	Balances budget to what has been expended to date	-	6,209	-	6,209
200.4540.02.000.000	FSS Coordinator Benefits	Needed budget shortfall	-	1,986	-	1,986
						-
Total Expenses			1,045,764	68,371	81,782	1,032,353
Total Original Budget, Changes and Proposed Budget Total			-	40,570	40,569	(0)

Requested By: Judson Brown Date: 2/18/09

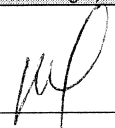
Dept. Supervisor Approval: [Signature] Date: 2/27/09

Executive Director Approval: [Signature] Date: 2/27/09

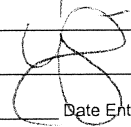
Finance Dept Rec'd Date: [Signature] Date Entered in TenMast: _____

Yolo County Housing
COCC
Budget Line Item Transfer Request

Acct Number or Acct Description	Reason	Approved Budget	Increase Amt	Decrease Amt	Proposed Budget Amount
Income					
310.3400.01	LIPH Bookkeeping Fees	36,851	700		37,551
310.3400.02	LIPH Management Fees	255,546	7,500		263,046
310.3400.05	Cottonwood Admin	19,320		9,660	9,660
310.3436.00	Maintenance Charges to AMPs	90,000	30,000		120,000
310.3500.01	Davis Migrant Management Fee	44,048	3,343		47,391
310.3500.02	Madison Migrant Management Fee	59,234		3,612	55,622
310.3500.03	Dixon Migrant Management Fee	51,718	72		51,790
310.3500.05.851	Dixon Rehab Admin	-	450		450
310.3610.00	Inerest Income	9,000		3,000	6,000
310.3610.10	Migrant Reserve Interest	-	100		100
310.3690.22	TANA Revenue	-	7,500		7,500
					-
Total Income		1,346,629	49,665	16,272	1,380,022
Expenses					
310.4125.01	Admin FICA	34,259		2,000	32,259
310.4130.10	Litigations (Deductible)	10,000	1,468		11,468
310.4170.00	Accounting Services (Casterline)	3,000	3,210		6,210
310.4190.00	Postage (Neopost being charged to office machines, reduced usage)	8,500		3,500	5,000
310.4190.04	Board Stipend	-	1,500		1,500
310.4190.11	Office Equipment (ld. machine)	-	2,450		2,450
310.4190.12	Office Machine Leases (postage machine included)	3,600	4,500		8,100
310.4190.13	Admin Other (IRS penalty and credit reporting)	-	4,500		4,500
310.4190.14	Advertising (no staff recruiting)	2,000		1,500	500
310.4190.21	Admin Contract Services (NFC - offset by capital fund income)	-	5,000		5,000
310.4190.22	TANA Project Expenses	-	7,500		7,500
310.4320.00	Electric (allocated in previous years to LIPH and HCV)	12,000	8,000		20,000
310.4330.00	Gas(allocated in previous years to LIPH and HCV)	1,500	300		1,800
310.4420.00	Maintenance Supplies	-	2,000		2,000
310.4420.01	Maintenance Contracts	6,000	2,000		8,000
310.4430.06	Trash Truck Expenses (insurance in auto insurance line item, lower maint)	16,000		9,000	7,000
310.4436.00	Maintenance Charges from AMPs	-	12,500		12,500
310.4510.01	General Liability Insurance (CHARMA claims deductibles)	-	3,500		3,500
310.4540.00	Admin Benefits (I'm now covered...not budgeted)	61,860	6,000		67,860
310.4540.01	Retired Admin Benefits	-	14,000		14,000
310.4550.00	Bank Fees (late pmt charges)	-	200		200
	Debt Principle	206,500	90,000	160,000	136,500
Total Expenses		1,339,864	168,628	176,000	1,332,492
Total Original Budget, Changes and Proposed Budget Total		6,765	118,963	159,728	47,530

Requested By: Mark Stern  Date: 2/18/09

Dept. Supervisor Approval: _____ Date: _____

Executive Director Approval:  Date: 2/26/09

Finance Dept Rec'd Date: _____ Date Entered in TenMast: _____

**Yolo County Housing
Cottonwood Meadows
Budget Line Item Transfer Request**

Acct Number or Acct Description	Reason	Approved Budget	Increase Amt	Decrease Amt	Proposed Budget Amount
Income					
400.3110.00.000.000	Dwelling Rent Cottonwood (collected less on RHCP rental units)	250,388		5,000	245,388
400.3110.01.000.000	Dwelling Rent Assisted (collected less on RHCP rental units)	49,980		900	49,080
400.3610.00	Interest Income	3,000		1,500	1,500
400.3690.04	Other Tenant Charges RHCP	-	500		500
400.3690.05	Vending Income	1,200	800		2,000
400.3xxx.xx	Transfer from Reserve	-	9,716		9,716
					-
Total Income		318,620	11,016	7,400	322,236
400.4125.01	Admin FICA	2,714		39	2,675
400.4125.04	Admin Retirement	4,245		1,128	3,117
400.4125.05	Admin W/C	359		93	266
400.4130.00.000.000	Legal (Increase of evictions)	804	1,696		2,500
400.4140.00	Training	504		504	-
400.4170.04.000.00	Contract Service Needs Assessment	-	600		600
400.4172.00	Advertising	250		100	150
400.4190.00	Office Supplies	804		100	704
400.4190.02.000.000	Postage	48	102		150
400.4190.03	Telephone	2,700	800		3,500
400.4190.07.000.000	Computer Services	350	550		900
400.4190.13	On Site Manager	36,675		8,614	28,061
400.4190.15	Management Fees to YCHA	19,320		9,660	9,660
400.4190.17.000.000	Background checks (increase in admittance/credit checks)	96	204		300
400.4190.44.000.000	Office Equipment	1,000		500	500
400.4310.00.000.000	Water Cottonwood (increased in water charges)	9,000	375		9,375
400.4330.00.000.000	Gas Cottonwood	1,000		300	700
400.4390.00.000.000	Sewer Services	13,500	600		14,100
400.4420.00.000.000	Maintenance Supplies	2,000	2,300		4,300
400.4430.00.000.000	Maintenance Contracts (dry rot and elevator repairs)	12,000	4,000		16,000
400.4430.02	Painting Supplies	-	4,000		4,000
400.4430.04	Grounds Maintenance	9,000		2,500	6,500
400.4430.05.000.000	Painting & Decorating Contracts	2,760	6,000		8,760
400.4510.00.000.000	Flood Insurance	1,200	652		1,852
400.4510.02.000.000	General Liability Insurance Expenses	876	5,322		6,198
400.4540.00	Admin Benefits	8,646		885	7,761
400.4xxx	Tenant Liason	-	600		600
	Debt Principle	40,416			40,416
					-
					-
Total Expenses		318,278	27,801	24,423	321,656
	Total Original Budget, Changes and Proposed Budget Total	342	16,785	17,023	580

Requested By: Darlene Morgan Date: 02/18/2009
 Dept. Supervisor Approval: [Signature] Date: 2/24/09
 Executive Director Approval: [Signature] Date: 2/24/09
 Finance Dept Rec'd Date: _____ Date Entered in TenMast: _____

Mid Year Status Report: 2008-09 Operations Budget

Submit to OMS by February 3, 2009

I. Date Submitted: 2/3/09		Contract Number: 08-OMS-577		
II. Housing and Community Development Office of Migrant Services P.O. Box 952054 Sacramento, CA 94252-2054		From: Yolo County Housing 147 W Main St Woodland, CA 95695 Davis Migrant Center		
COST CATEGORY	Current Budget	Expenditures Through 12/31/08	Projected Expenditures 1/1/08 to 6/30/09	Total Expenditures
101 Permanent Salaries/Wages	87,984	46,803	46,377	93,180
102 Temporary Salaries/Wages	18,070	12,778		12,778
103 Personnel Benefits	61,708	41,494	28,289	69,783
SUBTOTAL	167,762	101,075	74,666	175,741
201 Center Office Supplies	800	24	400	424
202 Household Supplies	200		100	100
203 Communications	2,000	2,428	1,200	3,628
204 Travel	400	34	100	134
205 Auto Repair/Maintenance	2,500	28	600	628
206 Gas/Oil	2,500	1,489	1,060	2,549
207 Minor Equipment Repair/Maintenance	400		0	0
208 Purchases Under \$150				0
209 Major Equipment Repair/Maintenance	8,500	750	500	1,250
211 Equipment Rental	300		0	0
212 Electricity and Gas	25,500	23,104	15,346	38,450
213 Garbage, Trash	9,500	4,641	4,000	8,641
214 Sewer, Water	57,500	23,738	21,000	44,738
215 Other Costs	34,000	17,510	18,000	33,510
216 Operating Reserves				0
SUBTOTAL	141,900	73,748	60,306	134,054
301 Electrical/Plumbing/Paint/Solar Supplies	3,086	621	2,465	3,086
302 Lumber and Materials	1,517	467	1,050	1,517
303 Grounds Maintenance	250	182	68	250
304 Minor Rehabilitation/Repairs	1,000		1,000	1,000
SUBTOTAL	5,853	1,270	4,583	5,853
401 Administrative Support Services	42,504	21,252	21,252	42,504
402 Travel	500	168	200	368
403 Audit	1,250		1,250	1,250
SUBTOTAL	44,254	21,420	22,702	44,122
501 Replacement Reserve	48,000	48,000		48,000
502 Debt Service	59,779	59,779		59,779
SUBTOTAL	107,779	107,779	0	107,779

III. SUBMITTED BY:

Laura Cable
Name

Laura Cable
Joy Beale

Finance Specialist II
Title

MIGRANT AND COMMUNITY SERVICES

2/3/2009
Date

Mid Year Status Report: 2008-2009 Operations Budget

Submit to OMS by February 3, 2009

I. Date Submitted: 2/3/2009		Contract Number: 87-OMS-878		
II. Housing and Community Development Office of Migrant Services P.O. Box 952054 Sacramento, CA 94252-2054		From: Yolo County Housing 147 W Main St Woodland, CA 95695 Madison Migrant Center		
COST CATEGORY	Current Budget	Expenditures Through 12/31/08	Projected Expenditures 1/1/09 to 6/30/09	Total Expenditures
101 Permanent Salaries/Wages	110,376	59,617	58,504	118,121
102 Temporary Salaries/Wages	17,198	13,101	7,271	20,372
103 Personnel Benefits	67,862	38,331	35,052	71,383
SUBTOTAL	195,536	109,049	100,827	209,876
201 Center Office Supplies	600	43	300	343
202 Household Supplies	200			
203 Communications	2,000	2,340	1,200	3,540
204 Travel	400	40	100	140
205 Auto Repair/Maintenance	1,475	-82	650	588
206 Gas/Oil	2,000	1,549	1,000	2,549
207 Minor Equipment Repair/Maintenance	250	0	0	0
208 Purchases Under \$150				
209 Major Equipment Repair/Maintenance	4,400	40	0	40
211 Equipment Rental				
212 Electricity and Gas	82,000	44,852	34,000	78,852
213 Garbage, Trash	28,000	12,108	10,000	22,108
214 Sewer, Water	81,000	43,854	43,854	87,708
215 Other Costs	68,000	47,645	15,848	63,484
216 Operating Reserves				0
SUBTOTAL	270,325	152,408	108,953	259,361
301 Electrical/Plumbing/Paint/Solar Supplies	2,554	1,099	1,455	2,554
302 Lumber and Materials	1,518	531	987	1,518
303 Grounds Maintenance	614	265	349	614
304 Minor Rehabilitation/Repairs				0
SUBTOTAL	4,666	1,896	2,791	4,687
401 Administrative Support Services	57,158	28,578	28,580	57,158
402 Travel	150	150	0	150
403 Audit	1,250	0	1,250	1,250
SUBTOTAL	58,558	28,728	29,830	58,558
501 Replacement Reserve	11,500	11,500	0	11,500
502 Debt Service	88,136	88,136	0	88,136
SUBTOTAL	99,636	99,636	0	99,636
	628,741	381,716	240,401	632,117

III. SUBMITTED BY: Request use of CARE Reserves for extension costs bal out -3,376

Laura Cable
Name

Laura Cable

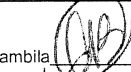
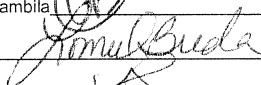

Finance Specialist II
Title

John Smith

2/3/2009
Date

Yolo County Housing
Davis Solar Housing
Budget Line Item Transfer Request 2008-2009

Acct Number	Acct Desc and Reason for Change	Approved Budget	Increase Amt	Decrease Amt	Proposed Budget Amount
Income					
600.3610.00.000.000	Interest Income - not in original budget	-	500		500
600.3690.01.00.000	Other Income Tenants	500		300	200
Income Total		38,120	500	300	38,320
Expenses					
600.4190.02.000.000	Telephone - Did not previously include in Budget for Nextel Allocation	-	60		60
	Water - Costs are higher than expected due to rate increases. Also receiving additional detail from Davis Utilities making proper allocation of cost between water and sewer more accurate.				
600.4310.00.000.000		2,500	2,500		5,000
600.4410.00.000.000	Maintenance Repair contract - charges from AMPs in separate account	2,000		1,000	1,000
600.4390.00.000.000	Sewerage - Better allocation due to detail received from Davis Utilities	4,500	300		4,800
600.4420.00.000.000	Maintenance Supplies - Costs are down	2,000		1,000	1,000
600.4430.04.000.000	Garbage/Trash - Better allocation due to detail from Davis Utilities	3,000		600	2,400
600.4436.00.000.000	Charges from AMPs - previously recorded in Maintenance Contract cost	-	600		600
	Debt Principle	895			895
Expense Total		31,670	3,460	2,600	32,530
Total Original Budget, Changes and Proposed Budget Total		6,450	2,960	2,300	5,790

Requested By: Cindy Brambila  Date: 2/18/09
 Dept. Supervisor Approval:  Date: 2/18/09
 Executive Director Approval:  Date: 2/20/09
 Finance Dept Rec'd Date: _____ Date Entered in TenMast: _____


**Yolo County Housing
Housing Choice Vouchers - Vouchers
Budget Line Item Transfer Request**

Acct Number or Acct Description	Reason	Approved Budget	Increase Amt	Decrease Amt	Proposed Budget Amount
Income					-
201.3610.00	HAP Reserve Interest Income	-	10,000		10,000
201.3690.00	Fraud Income	3,000	4,000		7,000
	HAP Voucher Reserve **	(85,114)	1,227,024		1,141,910
Total Income		8,044,778	1,241,024	-	9,285,802
Expenses					-
201.4715.00	HAP Vouchers	7,971,600	1,266,702		9,238,302
201.4715.01	HAP FSS Escrow	58,328		38,328	20,000
201.4715.04	HAP Utilities	14,850	12,650		27,500
					-
Total Expenses		8,044,778	1,279,352	38,328	9,285,802
					-
					-
	Total Original Budget, Changes and Proposed Budget Total	-	38,328	38,328	-

**HAP Voucher Reserve (passthrough cash on hand) at 6/30/2008 was \$1,162,275 and rather than the previously projected increase in the reserve we will nearly exhaust the reserve without taking prompt action.

Requested By: Judson Brown Date: 2/18/2009

Dept. Supervisor Approval:  Date: 2/27/09

Executive Director Approval:  Date: 2/27/09

Finance Dept Rec'd Date: _____ Date Entered in TenMast: _____