



Gavin Newsom ■ Governor

915 L Street ■ Sacramento CA ■ 95814-3706 ■ www.dof.ca.gov

Transmitted via e-mail

April 15, 2021

Elena Adair, Finance Director
City of Davis
23 Russell Boulevard, Suite 3
Davis, CA 95616

Last and Final ROPS – Amendment #1

Pursuant to Health and Safety Code (HSC) section 34191.6 (b), the City of Davis Successor Agency (Agency) submitted its first amendment to the Last and Final Recognized Obligation Payment Schedule (Last and Final ROPS) to the California Department of Finance (Finance) on February 25, 2021. This letter supersedes the Last and Final ROPS letter dated April 27, 2020.

Based on our review, Finance is approving all of the items listed on the Amended Last and Final ROPS.

The Agency's maximum approved Redevelopment Property Tax Trust Fund (RPTTF) distribution for the Amended Last and Final ROPS is \$27,819,508, as summarized in the Approved RPTTF Distribution table (see Attachment).

Please refer to the approved Amended Last and Final ROPS schedule used to calculate the total RPTTF approved for distribution:

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

This is Finance's determination related to the enforceable obligations reported on the Amended Last and Final ROPS. HSC section 34191.6 (c) (2) allows agencies to submit no more than two requests to amend the approved Last and Final ROPS. This is the Agency's first amendment; therefore, the Agency may file one more amendment to the approved Last and Final ROPS.

ROPS distributions will occur twice annually, one distribution for the July 1 through December 31 (ROPS A period), and one distribution for the January 1 through June 30 (ROPS B period). The Agency will receive RPTTF distributions up to the maximum approved amount on the Amended Last and Final ROPS.

The Agency shall not expend more than the amount approved for each enforceable obligation listed and approved on the Amended Last and Final ROPS. All unspent RPTTF received for enforceable obligations by the Agency should be retained for distribution to the affected taxing entities pursuant to HSC section 34191.6 (d) (2) (G). Further, any revenues, interest, and earnings of the Agency not authorized for use pursuant to the approved Amended Last and Final ROPS shall be remitted to the County Auditor-Controller (CAC) pursuant to HSC section 34191.6 (c) (3). Pursuant to HSC section 34187 (e), once an agency has retired or paid off all enforceable obligations and all real property has been disposed, the Agency is required to dispose all remaining assets and remit any proceeds to the CAC for distribution to the affected taxing entities.

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 statutes. Therefore, as a practical matter, the ability to fund the items on the Amended Last and Final ROPS with property tax is limited to the amount of funding available to the Agency in the RPTTF. However, HSC section 34191.6 (c) (5) provides mechanisms for the Agency to pay enforceable obligations if insufficient RPTTF is available on an approved Amended Last and Final ROPS.

HSC section 34187 (b) defines the process of final dissolution of the Agency. When all enforceable obligations have been retired or paid off, all real property has been disposed, and all outstanding litigation has been resolved, the Agency shall, within 30 days of meeting these conditions, submit to the Oversight Board (OB) a request to formally dissolve. The OB shall approve the request within 30 days and submit the request for Finance's review.

The most recent Last and Final ROPS approval would remain effective through June 30, 2021, and the Amended Last and Final ROPS approved shall become effective for the period beginning July 1, 2021.

Please direct inquiries to Joshua Mortimer, Supervisor, or Sergey Fomin, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Kelly Stachowicz, Assistant City Manager, City of Davis
Chad Rinde, Chief Financial Officer, Yolo County

Attachment

Approved Last and Final ROPS RPTTF Distributions							
ROPS Period	A Periods			B Periods			Annual Total
	RPTTF	Admin RPTTF	A Period Total	RPTTF	Admin RPTTF	B Period Total	
Total requested	24,564,573	42,500	24,607,073	3,172,435	40,000	3,212,435	\$ 27,819,508
Total adjustments	0	0	0	0	0	0	0
Totals	24,564,573	42,500	24,607,073	3,172,435	40,000	3,212,435	27,819,508
Total RPTTF approved for distribution							
ROPS 21-22	1,544,688	2,500	1,547,188	334,608	2,500	337,108	1,884,296
ROPS 22-23	1,559,711	2,500	1,562,211	324,176	2,500	326,676	1,888,887
ROPS 23-24	1,569,229	2,500	1,571,729	313,335	2,500	315,835	1,887,564
ROPS 24-25	1,578,389	2,500	1,580,889	301,688	2,500	304,188	1,885,077
ROPS 25-26	1,596,743	2,500	1,599,243	288,793	2,500	291,293	1,890,536
ROPS 26-27	1,603,850	2,500	1,606,350	275,042	2,500	277,542	1,883,892
ROPS 27-28	1,615,099	2,500	1,617,599	260,359	2,500	262,859	1,880,458
ROPS 28-29	1,630,418	2,500	1,632,918	245,006	2,500	247,506	1,880,424
ROPS 29-30	1,645,065	2,500	1,647,565	212,697	2,500	215,197	1,862,762
ROPS 30-31	1,672,758	2,500	1,675,258	176,258	2,500	178,758	1,854,016
ROPS 31-32	1,586,321	2,500	1,588,821	141,071	2,500	143,571	1,732,392
ROPS 32-33	1,621,134	2,500	1,623,634	104,134	2,500	106,634	1,730,268
ROPS 33-34	1,654,199	2,500	1,656,699	73,199	2,500	75,699	1,732,398
ROPS 34-35	898,265	2,500	900,765	56,765	2,500	59,265	960,030
ROPS 35-36	911,832	2,500	914,332	39,732	2,500	42,232	956,564
ROPS 36-37	929,801	2,500	932,301	22,001	2,500	24,501	956,802
ROPS 37-38	947,071	2,500	949,571	3,571	0	3,571	953,142
Total	24,564,573	42,500	24,607,073	3,172,435	40,000	3,212,435	\$ 27,819,508



Transmitted via e-mail

March 30, 2021

Aaron Laurel, Executive Director
City of West Sacramento
1110 West Capitol Avenue
West Sacramento, CA 95691

2021-22 Annual Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of West Sacramento Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on February 1, 2021. Finance has completed its review of the ROPS 21-22.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 21-22 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, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 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 \$9,244,711, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 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 21-22. 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 21-22 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 21-22 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 Sergey Fomin, Staff, at (916) 322-2985.

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Roberta Raper, Director of Administrative Services, City of West Sacramento
Chad Rinde, Chief Financial Officer, Yolo County

Approved RPTTF Distribution July 2021 through June 2022			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 7,052,436	\$ 1,961,543	\$ 9,013,979
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	7,177,436	2,086,543	9,263,979
RPTTF Authorized	7,052,436	1,961,543	9,013,979
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 18-19 prior period adjustment (PPA)	(19,268)	0	(19,268)
Total RPTTF Approved for Distribution	\$ 7,158,168	\$ 2,086,543	\$ 9,244,711



Transmitted via e-mail

April 5, 2021

Shelly Gunby, Director of Financial Management
City of Winters
318 First Street
Winters, CA 95694

2021-22 Annual Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Winters Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on January 30, 2021. Finance has completed its review of the ROPS 21-22.

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

- Item No. 20 – 2017 Tax Allocation Refunding Bonds debt service. The Agency requested \$853,376 from Redevelopment Property Tax Trust Fund (RPTTF) in error. According to the debt service schedule provided by the Agency, the amount requested for the ROPS 21-22 should be \$873,375. Therefore, to accurately reflect the correct debt service payment, Finance made an adjustment in the amount of \$19,999 to increase the total requested amount of \$853,376 to \$873,375.
- 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, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) will offset the ROPS 21-22 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 \$1,168,678, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 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 item, Finance does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, 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 Meet and Confer process and guidelines are available on our website:

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

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. 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 21-22 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 21-22 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.

Shelly Gunby
April 5, 2021
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Please direct inquiries to Joshua Mortimer, Supervisor, or Austin Goodman, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Kathleen S. Trepa, City Manager, City of Winters
Chad Rinde, Chief Financial Officer, Yolo County

Approved RPTTF Distribution July 2021 through June 2022			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 474,509	\$ 429,808	\$ 904,317
Administrative RPTTF Requested	125,000	125,000	250,000
Total RPTTF Requested	599,509	554,808	1,154,317
RPTTF Requested	474,509	429,808	904,317
<u>Adjustment(s)</u>			
Item No. 20	19,999	0	19,999
RPTTF Authorized	494,508	429,808	924,316
Administrative RPTTF Authorized	125,000	125,000	250,000
ROPS 18-19 prior period adjustment (PPA)	(5,638)	0	(5,638)
Total RPTTF Approved for Distribution	\$ 613,870	\$ 554,808	\$ 1,168,678



Transmitted via e-mail

August 2, 2021

Kim McKinney, Finance Officer
City of Woodland
300 First Street
Woodland, CA 95695

2021-22 Annual Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Woodland Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2021 through June 30, 2022 (ROPS 21-22) to the California Department of Finance (Finance) on June 28, 2021. Finance has completed its review of the ROPS 21-22.

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

- Item No. 6 – Casa Del Sol HELP Loan in the total outstanding amount of \$565,627 is not allowed. The Agency provided a HELP Loan agreement for Dana Mobile Home Park rather than one for Casa Del Sol. Therefore, this item is not an enforceable obligation and the requested amount of \$100,000 is not allowed from Redevelopment Property Tax Trust Fund (RPTTF) funding. To the extent the Agency can provide suitable documentation, such as the executed HELP Loan agreement for Casa Del Sol, to support the requested amount, the item may be considered on a future ROPS.
- Item Nos. 11 and 12 – Other Post Employee Benefits and Unused Leave in the total outstanding amounts of \$81,572 and \$20,161, respectively, are not allowed. The Agency did not provide any supporting documentation. Therefore, these items are not enforceable obligations and the requested amount of \$101,733 (\$81,572 + \$20,161) is not allowed from RPTTF. To the extent the Agency can provide suitable documentation, such as an actuarial report and accounting records, to support the requested amounts, the items may be considered on a future ROPS.
- ROPS 21-22 was not submitted to Finance until June 22, 2021. Pursuant to HSC section 34177 (o) (1) (B), if the Agency does not submit a ROPS within ten days of the deadline, the Agency's Administrative Cost Allowance (ACA) shall be reduced by 25 percent. Therefore, the ACA in the requested amount of \$62,500 has been reduced by \$15,625 (\$62,500 x 25 percent) to \$46,875.

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, 2018 through June 30, 2019 (ROPS 18-19) period. The ROPS 18-19 prior period adjustment (PPA) may have offset the ROPS 21-22 RPTTF distribution. However, the Agency did not submit its PPA form to the County Auditor-Controller or Finance for review. Any funds remaining from the ROPS 18-19 period should be reported as a Reserve Balance on the Agency's Cash Balance form during the ROPS 22-23 period.

The Agency's maximum approved RPTTF distribution for the reporting period is \$548,319, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2021 through December 31, 2021 period (ROPS A period), and one distribution for the January 1, 2022 through June 30, 2022 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 21-22 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 does not object to the remaining items listed on the ROPS 21-22. If the Agency disagrees with our determination with respect to any items on the ROPS 21-22, 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 Meet and Confer process and guidelines are available on our website:

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

The Agency must use the RAD App to complete and submit its Meet and Confer request form.

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 21-22. 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 21-22 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 21-22 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.

Kim McKinney
August 2, 2021
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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 Michael Barr, Staff, at (916) 322-2985.

Sincerely,



 JENNIFER WHITAKER
Program Budget Manager

cc: Adam Devlin, Senior Accountant, City of Woodland
Chad Rinde, Chief Financial Officer, Yolo County

Approved RPTTF Distribution July 2021 through June 2022			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 432,690	\$ 270,487	\$ 703,177
Administrative RPTTF Requested	31,250	31,250	62,500
Total RPTTF Requested	463,940	301,737	765,677
RPTTF Requested	432,690	270,487	703,177
<u>Adjustment(s)</u>			
Item No. 6	(100,000)	0	(100,000)
Item No. 11	(81,572)	0	(81,572)
Item No. 12	0	(20,161)	(20,161)
	(181,572)	(20,161)	(201,733)
RPTTF Authorized	251,118	250,326	501,444
Administrative RPTTF Requested	31,250	31,250	62,500
25% Admin Penalty	(7,812)	(7,813)	(15,625)
Administrative RPTTF Authorized	23,438	23,437	46,875
Total RPTTF Approved for Distribution	\$ 274,556	\$ 273,763	\$ 548,319