



DEPARTMENT OF
FINANCE

Gavin Newsom ■ Governor

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

Transmitted via e-mail

April 13, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 31, 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 made the following determination:

- Item No. 15 - Flood Assessments in the amount of \$2,740 are partially allowed. Although \$2,740 is requested, only \$26 is supported by property assessment invoices for properties listed in the Agency's Long Range Property Management Plan approved by Finance. As a result, of the \$2,740 requested, \$2,714 is not eligible for Redevelopment Property Tax Trust Fund (RPTTF) funding.

The County Auditor-Controller did not provide its review of the Agency's prior period adjustments for the July 1, 2019 through June 30, 2020 (ROPS 19-20) period as required by HSC section 34186. On the ROPS 22-23 form, the Agency reported cash balances and activities for the ROPS 19-20 period. Therefore, Finance reviewed the ROPS 19-20 expenditures. The amount of RPTTF approved includes the prior period adjustment self-reported by the Agency and reviewed by Finance.

The Agency's maximum approved RPTTF distribution for the reporting period is \$8,882,667, 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.

Except for the adjusted item, Finance approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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 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 Sergey Fomin, Staff, at (916) 322-2985.

Sincerely,

Original signed by Cheryl L. McCormick for:

JENNIFER WHITAKER
Program Budget Manager

cc: Roberta Raper, Director of Finance and Technology, City of West Sacramento
Chad Rinde, Chief Financial Officer, Yolo County

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 7,077,624	\$ 1,867,362	\$ 8,944,986
Administrative RPTTF Requested	91,293	79,793	171,086
Total RPTTF Requested	7,168,917	1,947,155	9,116,072
RPTTF Requested	7,077,624	1,867,362	8,944,986
<u>Adjustment(s)</u>			
Item No. 15	(2,714)	0	(2,714)
RPTTF Authorized	7,074,910	1,867,362	8,942,272
Administrative RPTTF Authorized	91,293	79,793	171,086
ROPS 19-20 prior period adjustment (PPA)	(230,691)	0	(230,691)
Total RPTTF Approved for Distribution	\$ 6,935,512	\$ 1,947,155	\$ 8,882,667



Transmitted via e-mail

March 25, 2022

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

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 30, 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.

The County Auditor-Controller did not provide its review of the Agency's prior period adjustments for the July 1, 2019 through June 30, 2020 (ROPS 19-20) period as required by HSC section 34186. On the ROPS 22-23 form, the Agency reported cash balances and activities for the ROPS 19-20 period. Therefore, we reviewed the ROPS 19-20 expenditures. The amount of Redevelopment Property Tax Trust Fund (RPTTF) approved includes the prior period adjustment (PPA) self-reported by the Agency, as adjusted by Finance. Specifically, Finance moved the self-reported Administrative RPTTF actuals to the appropriate row resulting in a PPA increase of \$3,120, to \$3,620.

The Agency's maximum approved RPTTF distribution for the reporting period is \$892,935, 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.

Except for the PPA adjustment, Finance approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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 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 Zuber Tejani, Supervisor, or Austin Goodman, Staff, at (916) 322-2985.

Sincerely,

Original signed by Cheryl L. McCormick for:

JENNIFER WHITAKER
Program Budget Manager

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

Attachment

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 450,305	\$ 443,750	\$ 894,055
Administrative RPTTF Requested	2,500	0	2,500
Total RPTTF Requested	452,805	443,750	896,555
RPTTF Authorized	450,305	443,750	894,055
Administrative RPTTF Authorized	2,500	0	2,500
ROPS 19-20 prior period adjustment (PPA)	(3,620)	0	(3,620)
Total RPTTF Approved for Distribution	\$ 449,185	\$ 443,750	\$ 892,935



Transmitted via e-mail

April 15, 2022

Kim McKinney, Director of Administrative Services
City of Woodland
300 First Street
Woodland, CA 95695

2022-23 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, 2022 through June 30, 2023 (ROPS 22-23) to the California Department of Finance (Finance) on January 31, 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 made the following determinations:

- Item Nos. 10 and 11 - California Public Employees' Retirement System (CalPERS) Liability and Other Post Employee Benefits (OPEB) Obligation in the total outstanding amounts of \$416,416 and \$81,572 respectively, are not allowed. As support for the CalPERS request, the Agency provided a portion of the 2011 Actuarial Valuation and as support for the OPEB request, the Agency provided accounting records from 2011. However, the Agency has not provided contracts related to the retirement/pension plan that obligates the Agency to make these payments. Therefore, these items are not enforceable obligations and the requested amounts of \$416,416 and \$81,572 are not allowed from Redevelopment Property Tax Trust Fund (RPTTF) funding. To the extent the Agency can provide suitable documentation that obligates the Agency, the items may be considered on a future ROPS.

The Yolo County, County Auditor-Controller (CAC) did not provide its review of the Agency's prior period adjustments for the July 1, 2019 through June 30, 2020 (ROPS 19-20) period as required by HSC section 34186. In addition, the Agency did not provide documents to support their reported amounts. Therefore, we were unable to review the ROPS 19-20 expenditures. The amount of RPTTF approved includes the prior period adjustment (PPA) self-reported by the Agency as adjusted by Finance. Specifically, Finance increased the available RPTTF by \$355,793 to match the RPTTF distribution reports provided by the CAC. The difference was applied to Item No. 7 and resulted in the PPA being increased from \$128,342 to \$484,135.

The Agency's maximum approved RPTTF distribution for the reporting period is \$1,315,176, 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.

Except for the adjusted items, Finance approves the remaining items listed on the ROPS 22-23 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 22-23, 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:

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Absent a Meet and Confer, 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:

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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.

Kim McKinney
April 15, 2022
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Please direct inquiries to Zuber Tejani, Supervisor, or Michael Barr, Staff, at (916) 322-2985.

Sincerely,

Original signed by Cheryl L. McCormick for:

JENNIFER WHITAKER
Program Budget Manager

cc: Evis Morales, Finance Officer, City of Woodland
Chad Rinde, Chief Financial Officer, Yolo County

Approved RPTTF Distribution July 2022 through June 2023			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 1,580,302	\$ 666,997	\$ 2,247,299
Administrative RPTTF Requested	26,250	23,750	50,000
Total RPTTF Requested	1,606,552	690,747	2,297,299
RPTTF Requested	1,580,302	666,997	2,247,299
<u>Adjustment(s)</u>			
Item No. 10	0	(416,416)	(416,416)
Item No. 11	(81,572)	0	(81,572)
	(81,572)	(416,416)	(497,988)
RPTTF Authorized	1,498,730	250,581	1,749,311
Administrative RPTTF Authorized	26,250	23,750	50,000
ROPS 19-20 prior period adjustment (PPA)	(484,135)	0	(484,135)
Total RPTTF Approved for Distribution	\$ 1,040,845	\$ 274,331	\$ 1,315,176