



Transmitted via e-mail

March 24, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 31, 2023. Finance has completed its review of the ROPS 23-24.

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

- The Agency misspent a portion of excess funds. Specifically, the Agency spent more than what was authorized for the administrative cost allowance for the July 1, 2020 through June 30, 2021 (ROPS 20-21) period. Finance authorized \$250,000 pursuant to the cap; yet a total of \$267,387 was reported. This is \$17,387 in excess of the maximum amount allowed pursuant to HSC section 34171 (b) (3). Further, pursuant to HSC section 34177 (a) (3), only those payments listed on a ROPS may be made by the Agency from the funds and source specified on the ROPS, up to the amount authorized by Finance. Finance reminds the Agency that funds in excess of the amounts authorized on the ROPS cannot be expended. Any excess funds must be retained and expended once the Agency receives approval for their use on future 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 ROPS 20-21 period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.

The Agency's maximum approved RPTTF distribution for the reporting period is \$9,160,378, as summarized in the Approved RPTTF Distribution table (see Attachment).

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

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

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

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

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

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

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

Sincerely,



JENNIFER WHITAKER
Program Budget Manager

cc: Roberta Raper, Director of Finance and Technology, City of West Sacramento
Chad Rinde, Chief Financial Officer, Yolo County
Tom Haynes, Countywide Oversight Board Representative

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 7,330,462	\$ 1,775,381	\$ 9,105,843
Administrative RPTTF Requested	79,386	69,385	148,771
Total RPTTF Requested	7,409,848	1,844,766	9,254,614
RPTTF Authorized	7,330,462	1,775,381	9,105,843
Administrative RPTTF Authorized	79,386	69,385	148,771
ROPS 20-21 Prior Period Adjustment (PPA)	(94,236)	0	(94,236)
Total RPTTF Approved for Distribution	\$ 7,315,612	\$ 1,844,766	\$ 9,160,378



Transmitted via e-mail

March 17 , 2023

Cathy Mathews, Director of Administrative Services
City of Winters
318 First Street
Winters, CA 95694

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 31, 2023. Finance has completed its review of the ROPS 23-24.

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

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The County Auditor-Controller did not provide its review of the Agency's PPA as required by HSC section 34186. On the ROPS 23-24 form, the Agency reported cash balances and activities for the ROPS 20-21 period. Therefore, Finance reviewed ROPS 20-21 expenditures. The amount of RPTTF approved in the table includes the PPA self-reported by the Agency and reviewed by Finance.

The Agency's maximum approved RPTTF distribution for the reporting period is \$912,807, as summarized in the Approved RPTTF Distribution table (see Attachment).

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

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

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

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

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

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

Please direct inquiries to Zuber Tejani, 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
Tom Haynes, Countywide Oversight Board Representative

Attachment

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 455,495	\$ 452,375	\$ 907,870
Administrative RPTTF Requested	15,000	0	15,000
Total RPTTF Requested	470,495	452,375	922,870
RPTTF Authorized	455,495	452,375	907,870
Administrative RPTTF Authorized	15,000	0	15,000
ROPS 20-21 Prior Period Adjustment (PPA)	(10,063)	0	(10,063)
Total RPTTF Approved for Distribution	\$ 460,432	\$ 452,375	\$ 912,807



Transmitted via e-mail

April 14, 2023

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

2023-24 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, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on January 31, 2023. Finance has completed its review of the ROPS 23-24.

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

- On the ROPS 23-24 form, the Agency reported cash balances and activity for the period July 1, 2020 through June 30, 2021 (ROPS 20-21). According to our review, the Agency has approximately \$1,491,060 from Other Funds available to fund enforceable obligations on the ROPS 23-24. HSC section 34177 (l) (1) (E) requires these balances to be used prior to requesting Redevelopment Property Tax Trust Fund (RPTTF) funding. The Agency requested RPTTF funding for the following items. As the Agency has Other Funds available, the funding source for the following items is reclassified from RPTTF to Other Funds where applicable. The funding sources and the amounts approved for these items are summarized in the table below. The Agency has approximately \$971,695 remaining in Other Funds and should request the use of these funds before requesting RPTTF on a future ROPS.

Item No.	Item Name	RPTTF Approved	Other Funds Approved	Total Approved Funds
6	Casa del Sol HELP Loan	\$ 185,390	\$ 247,734	\$ 433,124
9	Administrative Costs	21,250	21,250	42,500
22	2018 Bonds Payment	246,431	248,881	495,312
23	Continuing Disclosure and Arbitrage Fees	2,700	1,500	4,200
24	2018 Tax Allocation Bonds Fiscal Agent	2,800	0	\$2,800
	Total	\$ 458,571	\$ 519,365	\$ 977,936

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the ROPS 20-21 period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 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, as adjusted by Finance. Specifically, Finance increased the Available RPTTF amount by \$173,273 and the Administrative RPTTF amount by \$62,500, which increased the PPA from \$222,798 to \$458,571, resulting in a net increase of \$235,773.

The Agency's maximum approved RPTTF distribution for the reporting period is \$0, as summarized in the Approved RPTTF Distribution table (see Attachment).

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

Except for the adjusted items, Finance approves the remaining items listed on the ROPS 23-24 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 23-24, 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_And_Confer/

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

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

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

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

Kim McKinney
April 14, 2023
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The amount available from the RPTF 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 RPTF.

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

Sincerely,


for JENNIFER WHITAKER
Program Budget Manager

cc: Evis Morales, Finance Officer, City of Woodland
Chad Rinde, Chief Financial Officer, Yolo County
Tom Haynes, Countywide Oversight Board Representative

Attachment

Approved RPTTF Distribution July 2023 through June 2024			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 685,055	\$ 250,381	\$ 935,436
Administrative RPTTF Requested	21,250	21,250	42,500
Total RPTTF Requested	706,305	271,631	977,936
RPTTF Requested	685,055	250,381	935,436
<u>Adjustment(s)</u>			
Item No. 6	(247,734)	0	(247,734)
Item No. 22	0	(248,881)	(248,881)
Item No. 23	0	(1,500)	(1,500)
	(247,734)	(250,381)	(498,115)
RPTTF Authorized	437,321	0	437,321
Administrative RPTTF Requested	21,250	21,250	42,500
<u>Adjustment(s)</u>			
Item No. 9	0	(21,250)	(21,250)
Administrative RPTTF Authorized	21,250	0	21,250
ROPS 20-21 Prior Period Adjustment (PPA)	(458,571)	0	(458,571)
Total RPTTF Approved for Distribution	\$ 0	\$ 0	\$ 0