

OFFICE OF THE AUDITOR-CONTROLLER

SIMONA PADILLA-SCHOLTENS, CPA
Auditor-Controller

PHYLLIS TAYNTON, CPA
Assistant Auditor-Controller



SOLANO
COUNTY

675 Texas Street, Suite 2800
Fairfield, CA 94533-6338
(707) 784-6280
Fax (707) 784-3553

www.solanocounty.com

SENT VIA EMAIL: (RedevelopmentAdministration@dof.ca.gov)

June 2, 2015

Audits & Review Analysts
California Department of Finance

Re: Report of Redevelopment Property Tax Trust Fund (RPTTF) for ROPS 15-16A cycle

Pursuant to H&S Code §34183(e), I am submitting the property tax distribution report for the period July 1, 2015 thru December 31, 2015 for the RPTTF for ROPS 15-16A cycle.

If you have any questions, please call Rosemary Bettencourt at (707) 784-6413.

Sincerely,

A handwritten signature in cursive script that reads "Simona P. Scholtens".

Simona Padilla-Scholtens, CPA
Auditor-Controller

Cc: Derk Symons, Department of Finance
Birgitta Corsello, CAO
Nancy Huston, Assistant CAO
Phyllis Taynton, Assistant Auditor-Controller

Recognized Obligation Payment Schedule (ROPS) Redevelopment Property Tax Trust Fund (RPTTF) Distributions - SUMMARY

(To be completed by County Auditor-Controllers (CACs) - all values should be reported in whole dollars)

Allocation Period: July 2015 - December 2015

ROPS Redevelopment Property Tax Trust Fund (RPTTF) Allocation Cycle: 15-16A

County : SOLANO

Line #	Title of Former Redevelopment Agency (RDA):	Countywide Totals	Dixon RDA (Fd 146)	Fairfield RDA (90, 95, 96, 97, 148)	Rio Vista RDA (Fd 88)	Suisun RDA (89, 147)	Vacaville RDA (100, 141)	Vallejo RDA (87, 91, 93, 92, 98, 143)	
1	RPTTF Deposits - Entering the deposits by source is optional.								
2	Secured & Unsecured Property Tax Increment (TI)	40,554,335	1,070,146	15,789,270	354,542	6,458,770	15,582,198	1,299,409	
3	Supplemental & Unitary Property TI	962,147	19,323	467,705	10,005	198,869	256,550	9,694	
4	Interest Earnings/Other	-	-	-	-	-	-	-	
5	Penalty Assessments	-	-	-	-	-	-	-	
6	Total RPTTF Deposits (sum of lines 2:5)	41,516,482	1,089,469	16,256,974	364,548	6,657,640	15,838,749	1,309,102	
7	Total RPTTF Balance Available to Fund CAC Administrative Costs and Passthroughs	41,516,482	1,089,469	16,256,974	364,548	6,657,640	15,838,749	1,309,102	
8	RPTTF Distributions - Include all payments made pursuant to Health and Safety Code (H&S) Section 34183. Note that the following distributions are not necessary listed in the priority order required by H&S 34183.								
9	Administrative Distributions-								
10	Administrative Fees to CAC	126,057	8,722	36,475	6,459	18,444	40,775	15,183	
	Legal Fees	110	-	110	-	-	-	-	
11	SB 2557 Administration Fees	1,493,934	37,998	580,735	13,758	215,741	593,610	52,092	
	SCO Invoices for Audit and Oversight - Funding should only be allocated for this purpose when there is sufficient RPTTF to fully fund the approved enforceable obligations as shown on line 35.	37,670	-	23,027	-	-	-	14,643	
13	Total Administrative Distributions (sum of lines 10:12)	1,657,771	46,720	640,347	20,217	234,185	634,385	81,918	
14	Passthrough Distributions-								
15	City Passthrough Payments	552,510	-	106,989	-	177,322	259,165	9,034	
16	County Passthrough Payments	7,311,204	235,656	1,859,551	74,368	1,582,197	3,352,069	207,364	
17	Special District Passthrough Payments	894,073	13,213	168,206	-	124,466	550,117	38,072	
18	K-12 School Passthrough Payments - Tax Portion	272,494	39,845	66,511	15,060	-	146,127	4,951	
19	K-12 School Passthrough Payments - Facilities Portion	1,203,419	-	87,094	-	918,493	191,348	6,483	
20	Community College Passthrough Payments - Tax Portion	21,547	5,005	8,161	2,444	-	3,530	2,407	
21	Community College Passthrough Payments - Facilities Portion	259,407	-	70,179	-	62,772	125,795	661	
22	County Office of Education - Tax Portion	8,280	-	1,994	-	-	4,621	1,665	
23	County Office of Education - Facilities Portion	67,170	-	8,501	-	38,344	19,702	623	
24	Education Revenue Augmentation Fund (ERAF)	376,921	-	108,460	-	27,858	230,596	10,007	
25	Total Passthrough Distributions (sum of lines 15:24)	10,967,024	293,718	2,485,645	91,872	2,931,452	4,883,070	281,267	
26	Total Administrative and Passthrough Distributions (sum of lines 13 and 25)	12,624,795	340,438	3,125,992	112,088	3,165,637	5,517,455	363,185	
27	Total RPTTF Balance Available to Fund Successor Agency (SA) Enforceable Obligations (EOs) (line 6 - 26)	28,891,686	749,031	13,130,983	252,459	3,492,003	10,321,294	945,917	
28	Finance Approved RPTTF for Distribution - Include the total RPTTF approved for SA non-admin and admin costs, and prior period adjustments (PPAs), which can be found on the ROPS determination or ROPS meet-and-confer letters issued by Finance. RPTTF Withholdings - If you receive a RPTTF withholding letter from Finance, you will include the withholding amounts by Due Diligence Review (DDR) process, as indicated in the letter, on lines 33 and 34. Note that CACs should first apply the withholding to the Low and Moderate Income Housing Fund (LMIHF) balance and then apply the remaining withholding to the Other Funds and Assets (OFA) balance. Also note that the following withheld amounts should be reported on the respective LMIHF and OFA actuals reports and distributed to the affected taxing entities (ATEs) accordingly.								
29	Non-Admin EOs	17,059,282	257,335	3,888,911	-	1,999,602	10,406,472	506,962	
30	Admin EOs	812,484	125,290	125,000	-	125,000	312,194	125,000	
31	Less PPAs - Amount should be entered as a negative number.	(3,411,846)	(2,130)	(691,258)	-	(97)	(2,708,361)	(10,000)	
32	Less RPTTF Withholding - Amounts should be entered as a negative number:								
33	LMIHF	-	-	-	-	-	-	-	
34	OFA	-	-	-	-	-	-	-	
35	Total Finance Approved RPTTF for Distribution (sum of lines 29:34)	14,459,920	380,495	3,322,653	-	2,124,505	8,010,305	621,962	
36	CAC Distributed ROPS RPTTF - CACs should first apply the negative PPA and RPTTF withholding amounts to the non-admin distributions and then apply the balances to the admin distributions if necessary.								
37	Non-Admin EOs	13,647,436	255,205	3,197,653	-	1,999,505	7,698,111	496,962	
38	Admin EOs	812,484	125,290	125,000	-	125,000	312,194	125,000	
39	Total CAC Distributed RPTTF for SA EOs (sum of lines 37 and 38)	14,459,920	380,495	3,322,653	-	2,124,505	8,010,305	621,962	
40	<i>Formula check to determine whether the lesser of the total Finance approved RPTTF or the total RPTTF balance available to fund EOs was allocated to the SA. Please explain all amounts shown in the comments section.</i>								
41	Net ROPS 15-16A and DDR Withholding RPTTF Balance Available for Distribution to ATEs (line 27 - 39)	14,431,766	368,536	9,808,330	252,459	1,367,498	2,310,989	323,955	
42	Less RPTTF Withholdings - The following withheld amounts should be reported on the respective LMIHF and OFA actuals reports and distributed to the affected taxing entities (ATEs) accordingly. In addition, the amounts should be entered as a negative number. Note that the amounts on lines 43 and 44 should be equal to or less than the amounts on 33 and 34.								
43	LMIHF	-	-	-	-	-	-	-	
44	OFA	-	-	-	-	-	-	-	
45	Total Actual RPTTF Withholdings (sum of lines 43 and 44)	-	-	-	-	-	-	-	

Recognized Obligation Payment Schedule (ROPS) Redevelopment Property Tax Trust Fund (RPTTF) Distributions - SUMMARY

(To be completed by County Auditor-Controllers (CACs) - all values should be reported in whole dollars)

Allocation Period: July 2015 - December 2015

ROPS Redevelopment Property Tax Trust Fund (RPTTF) Allocation Cycle: 15-16A

County : SOLANO

Line #	Title of Former Redevelopment Agency (RDA):	Countywide Totals	Dixon RDA (Fd 146)	Fairfield RDA (90, 95, 96, 97, 148)	Rio Vista RDA (Fd 88)	Suisun RDA (89, 147)	Vacaville RDA (100, 141)	Vallejo RDA (87, 91, 93, 92, 98, 143)
46	Total ROPS 15-16A Only RPTTF Balance Available for Distribution to ATEs (line 41 + 45) - Excludes RPTTF withholding residuals paid to the ATEs as shown on line 45.	14,431,766	368,536	9,808,330	252,459	1,367,498	2,310,989	323,955
47	RPTTF Distributions to ATEs - Payments pursuant to H&S Section 34183(a)(4). Include the effect of "haircutting" pursuant to H&S Section 34188. Note that the totals on lines 46 and 58 need to match. Positive or negative amounts shown on line 40 should be considered and/or corrected before the funds shown on line 46 are distributed to the ATEs.							
48	Cities	3,340,700	128,286	2,133,762	51,263	319,273	630,353	77,763
49	Counties	1,663,446	-	1,596,366	24,791	570	15,968	25,750
50	Special Districts	560,618	22,980	295,092	15,480	50,112	157,017	19,937
51	K-12 Schools	4,518,161	88,882	3,090,786	75,241	343,290	821,541	98,422
52	Community Colleges	460,735	11,165	288,675	12,208	68,666	70,021	9,999
53	County Office of Education	328,003	9,239	211,185	475	41,944	59,211	5,950
54	Total ERAF - Please break out the ERAF amounts into the following categories if possible. (sum of lines 55:57)	3,560,103	107,984	2,192,464	73,001	543,643	556,877	86,134
55	ERAF - K-12	3,011,366	89,811	1,857,733	62,527	460,644	467,941	72,710
56	ERAF - Community Colleges	344,292	11,282	207,797	10,145	51,525	55,211	8,333
57	ERAF - County Offices of Education	204,444	6,891	126,934	329	31,474	33,726	5,091
58	Total RPTTF Distributions to ATEs (sum of lines 48:54) - Total residual distributions must equal the total residual balance as shown on line 46.	14,431,766	368,536	9,808,330	252,459	1,367,498	2,310,989	323,955
59	Total Residual Distributions to K-14 Schools (sum of lines 51:54):	8,867,002	217,270	5,783,109	160,925	997,543	1,507,650	200,505
60	Percentage of Residual Distributions to K-14 Schools	61.4%	59.0%	59.0%	63.7%	72.9%	65.2%	61.9%
61	Comments:							