



REDEVELOPMENT AGENCY OF THE CITY OF VALLEJO

555 SANTA CLARA STREET • P.O. BOX 3068 •

VALLEJO

CALIFORNIA •

94590-5934 • (707) 648-4444

www.ci.vallejo.ca.us

FAX (707) 648-4499

SENT VIA E-MAIL (sipadilla@solanocounty.com)

January 27, 2009

Ms. Simona Padilla-Scholtens
Solano County Auditor-Controller
675 Texas Street, Suite 2800
Fairfield, CA 94533

Re: Statement of Dispute – AB 1389

Dear Ms. Padilla-Scholtens:

The Vallejo Redevelopment Agency is filing this Statement of Dispute pursuant to Section 33684 (e) of AB 1389. Fraser & Associates, our redevelopment consultant, has found major differences in the amount that the County has calculated and the amount we believe is actually owed. This is largely due to the inclusion by the County of supplemental and unitary revenue that we do not believe are subject to the pass through calculation. We also noted the following:

1. The County used a 2003-04 adjusted base year value for the Waterfront Project Area starting in 2005-06 that does not match the County's own records for the assessed value of the Project Area in 2003-04.
2. The County included the Greater Vallejo Recreation District in the AB 1290 pass through calculations for the Flosden Project Area, even though that taxing entity has entered into a pass through agreement.
3. The Agency actually owes payments for the Flosden Annex 2 for 2004-05.

In total, the Disputed Amount by Project Area is shown below. In many cases, the Agency has already made these payments.

Project Area	Disputed Amount
Marina Vista	\$34,893
Waterfront	\$9,822
Central	\$29,468
Flosden	\$56,083
Grand Total	\$130,266

We are attaching tables as backup that show our detailed calculation of the Disputed Amount.

Analysis of Supplemental / Unitary Issue

As stated above, we do not believe that supplemental or unitary revenue should be included for project areas that make pass through payments pursuant to Section 33607.7 of California Redevelopment Law (CRL), nor for tiers 2 and 3 that are done pursuant to Section 33607.5.

The relevant portions of Section 33607.7 state the following:

(b) If a redevelopment agency adopts an amendment that is governed by the provisions of this section, it shall pay to each affected taxing entity either of the following:

(1) If an agreement exists that requires payments to the taxing entity, the amount required to be paid by an agreement between the agency and an affected taxing entity entered into prior to January 1, 1994.

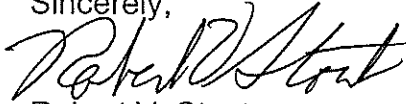
(2) If an agreement does not exist, the amounts required pursuant to subdivisions (b), (c), (d), and (e) of Section 33607.5, until termination of the redevelopment plan, calculated against the amount of assessed value by which the current year assessed value exceeds an adjusted base year assessed value. In determining the applicable amount under Section 33607.5, the first fiscal year shall be the first fiscal year following the fiscal year in which the adjusted base year value is determined.

(c) The adjusted base year assessed value shall be the assessed value of the project area in the year in which the limitation being amended would have taken effect without the amendment or, if more than one limitation is being amended, the first year in which one or more of the limitations would have taken effect without the amendment.

The payment is calculated based on assessed values above an adjusted base year value. Neither the adjusted base year value, nor the current year value includes assessed value from supplemental taxes or unitary revenue. Had the legislature wanted to include supplemental and unitary revenue in either the calculations per Section 33607.7, or for the Tier 2 and 3 calculations under either section of the code, you would expect that such revenues would have been clearly included in the code's language. In addition, some provision would have been made to include such revenues in the adjusted base year, which your office has made no attempt to do.

For the above reasons, we do not believe that supplemental or unitary revenue should be included in the calculation of the AB 1290 pass through payments. We would appreciate it if you would send this letter in to the State Controller's Office. Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert V. Stout". The signature is fluid and cursive, with the first name "Robert" and last name "Stout" clearly distinguishable.

Robert V. Stout
Finance Director

cc: Craig Whittom, Assistant City Manager/Community Development
Susan McCue, Economic Development Manager
Jun Adeva, Chief Deputy Auditor-Controller Solano County

Table 1
Vallejo Redevelopment Agency
Marina Vista Project Area

SUMMARY OF OUTSTANDING OBLIGATIONS

	County Calc. Amount of Obligation	Cumulative Total		Disputed Amount (1)	Recommended Payment Amount (2)
		Amount Paid	Remaining Outstanding Obligation		
<u>Taxing Entity</u>					
General County	41,643.45	41,643.45	0.00	10,932.22	0.00
County Free Library	3,646.17	3,646.17	0.00	957.19	0.00
ACC Capital Outlay	1,072.64	1,072.64	0.00	281.59	0.00
Mosquito Abatement District	780.36	767.49	12.87	204.86	0.00
Aviation	158.17	158.17	0.00	41.52	0.00
Recreation	269.17	269.17	0.00	70.67	0.00
GVRD	8,626.16	8,483.86	142.30	2,264.54	0.00
VSFCD Operating	1,959.46	1,716.44	243.02	514.40	0.00
Solano County Water Agency	2,030.18	1,996.69	33.49	532.97	0.00
BAAQMD	291.62	286.81	4.81	76.56	0.00
Lib Spec Tax Zone 7	1,814.18	1,814.18	0.00	476.26	0.00
Vallejo City	32,727.15	32,727.15	0.00	8,591.53	0.00
Co Supt - School Service	1,362.92	1,340.44	22.48	357.79	22.48
Co Supt - Development Center	288.29	283.54	4.75	75.68	4.75
Solano Community College District	3,666.25	3,605.77	60.48	962.47	60.48
Vallejo Unified School District	31,991.87	31,464.12	527.75	8,398.51	527.75
Co Supt - Supp	144.61	142.23	2.38	37.96	2.38
Co Supt - Board of Education	444.06	436.74	7.32	116.56	7.32
Total	132,916.71	131,855.06	1,061.65	34,893.28	625.16

- (1) The disputed amount is the amount that the County calculation of the obligation would be reduced to had the Fraser & Associates methodology been used.
(2) Reflects Remaining Outstanding Obligation less Disputed Amount for all taxing entities except the schools, where it reflects the Remaining Outstanding Obligation.

Fraser Associates
pmt sum

1/20/2009
AB 1290 Pass Through Calculations MV 2

Table 2
Vallejo Redevelopment Agency
Waterfront Project Area

SUMMARY OF OUTSTANDING OBLIGATIONS

	County Calc. Amount of Obligation	Cumulative Total Amount Paid	Remaining Outstanding Obligation	Disputed Amount (1)	Recommended Payment Amount (2)
<u>Taxing Entity</u>					
General County	14,560.15	14,560.13	0.02	3,077.59	0.00
County Free Library	1,274.84	1,274.84	0.00	269.46	0.00
ACC Capital Outlay	375.03	375.03	0.00	79.27	0.00
Mosquito Abatement District	272.83	258.45	14.38	57.66	0.00
Aviation	55.30	55.30	0.00	11.69	0.00
Recreation	94.10	94.10	0.00	19.88	0.00
GVRD	3,016.02	2,857.03	158.99	637.49	0.00
VSFCD Operating	685.09	648.98	36.11	144.80	0.00
Solano County Water Agency	709.83	672.41	37.42	150.04	0.00
BAAQMD	101.96	96.50	5.30	21.55	0.00
Lib Spec Tax Zone 7	634.31	634.31	0.00	134.08	0.00
Vallejo City	11,442.62	11,442.62	0.00	2,418.60	0.00
Co Supt - School Service	476.54	451.42	25.12	100.73	25.12
Co Supt - Development Center	100.80	95.48	5.32	21.31	5.32
Solano Community College District	1,281.84	1,214.28	67.56	270.93	67.56
Vallejo Unified School District	11,185.54	10,595.88	589.66	2,364.27	589.66
Co Supt - Supp	50.56	47.90	2.66	10.69	2.66
Co Supt - Board of Education	155.27	147.08	8.19	32.82	8.19
Total	46,472.63	45,521.82	950.81	9,822.86	698.51

(1) The disputed amount is the amount that the County calculation of the obligation would be reduced to had the Fraser & Associates methodology been used.

(2) Reflects Remaining Outstanding Obligation less Disputed Amount for all taxing entities except the schools, where it reflects the Remaining Outstanding Obligation.

Fraser Associates
pmt sum

1/20/2009
AB 1290 Pass Through Calculations Waterfront

Table 3
Vallejo Redevelopment Agency
Central Project Area

SUMMARY OF OUTSTANDING OBLIGATIONS

	County Calc. Amount of Obligation	Cumulative Total		Disputed Amount (1)	Recommended Payment Amount (2)
		Amount Paid	Remaining Outstanding Obligation		
<u>Taxing Entity</u>					
General County	0.00	0.00	0.00	0.00	
County Free Library	0.00	0.00	0.00	0.00	
ACC Capital Outlay	0.00	0.00	0.00	0.00	
Mosquito Abatement District	0.00	0.00	0.00	0.00	
Aviation	0.00	0.00	0.00	0.00	
Recreation	462.21	52.01	410.20	462.21	0.00
GVRD	14,813.12	1,666.88	13,146.24	3,309.82	9,836.42
VSFCD Operating	3,364.84	378.63	2,986.21	751.83	2,234.38
Solano County Water Agency	0.00	0.00	0.00	0.00	
BAAQMD	500.79	56.35	444.44	111.91	332.53
Lib Spec Tax Zone 6					
Lib Spec Tax Zone 7	0.00	0.00	0.00	0.00	
Vallejo City	56,200.08	6,324.03	49,876.05	12,557.24	37,318.81
Co Supt - School Service	0.00	0.00	0.00	0.00	
Co Supt - Development Center	0.00	0.00	0.00	0.00	
Solano Community College District	0.00	0.00	0.00	0.00	
Vallejo Unified School District	54,937.41	6,181.95	48,755.46	12,275.12	48,755.46
Co Supt - Supp	0.00	0.00	0.00	0.00	
Co Supt - Board of Education	0.00	0.00	0.00	0.00	
Total	130,278.45	14,659.85	115,618.60	29,468.13	98,477.60

(1) The disputed amount is the amount that the County calculation of the obligation would be reduced to had the Fraser & Associates methodology been used.

(2) Reflects Remaining Outstanding Obligation less Disputed Amount for all taxing entities except the schools, where it reflects the Remaining Outstanding Obligation.

Fraser Associates
pmt sum

1/20/2009
AB 1290 Pass Through Calculations Central

Table 4
Vallejo Redevelopment Agency
Flosden Original Area

SUMMARY OF OUTSTANDING OBLIGATIONS

Taxing Entity	County Calc. Amount of Obligation	Cumulative Total		Disputed Amount (1)	Recommended Payment Amount (2)
		Amount Paid	Remaining Outstanding Obligation		
General County	0.00	0.00	0.00	0.00	0.00
County Free Library	0.00	0.00	0.00	0.00	0.00
ACC Capital Outlay	0.00	0.00	0.00	0.00	0.00
Mosquito Abatement District	1,042.83	0.00	1,042.83	473.62	569.21
Aviation	0.00	0.00	0.00	0.00	0.00
Recreation	0.00	0.00	0.00	0.00	0.00
GVRD	11,527.71	0.00	11,527.71	11,527.71	0.00
VSFCD Operating	2,618.56	0.00	2,618.56	1,189.27	1,429.29
Solano County Water Agency	2,713.04	0.00	2,713.04	1,232.17	1,480.87
BAAQMD	389.71	0.00	389.71	176.99	212.72
Lib Spec Tax Zone 7	2,424.40	0.00	2,424.40	1,101.08	1,323.32
Vallejo City	43,735.44	0.00	43,735.44	19,863.22	23,872.22
Co Supt - School Service	1,821.37	0.00	1,821.37	827.21	1,821.37
Co Supt - Development Center	385.29	0.00	385.29	175.00	385.29
Solano Community College District	4,899.43	0.00	4,899.43	2,225.16	4,899.43
Vallejo Unified School District	42,752.81	0.00	42,752.81	19,416.94	42,752.81
Co Supt - Supp	193.26	0.00	193.26	87.77	193.26
Co Supt - Board of Education	593.44	0.00	593.44	269.52	593.44
Total	115,097.29	0.00	115,097.29	58,565.66	79,533.23

(1) The disputed amount is the amount that the County calculation of the obligation would be reduced to had the Fraser & Associates methodology been used.

(2) Reflects Remaining Outstanding Obligation less Disputed Amount for all taxing entities except the schools, where it reflects the Remaining Outstanding Obligation.

Fraser Associates
pmt sum

1/20/2009
AB 1290 Pass Through Calculations Flosden

Table 5
Vallejo Redevelopment Agency
Flosden Annex 2 Area

SUMMARY OF OUTSTANDING OBLIGATIONS

Taxing Entity	County Calc. Amount of Obligation	Cumulative Total		Disputed Amount (1)	Recommended Payment Amount (2)
		Amount Paid	Remaining Outstanding Obligation		
General County	0.00	0.00	0.00	0.00	0.00
County Free Library	0.00	0.00	0.00	0.00	0.00
ACC Capital Outlay	0.00	0.00	0.00	0.00	0.00
Mosquito Abatement District	0.00	0.00	0.00	130.69	130.69
Aviation	0.00	0.00	0.00	0.00	0.00
Recreation	0.00	0.00	0.00	0.00	0.00
GVRD	0.00	0.00	0.00	0.00	0.00
VSFCD Operating	0.00	0.00	0.00	328.15	328.15
Solano County Water Agency	0.00	0.00	0.00	339.99	339.99
BAAQMD	0.00	0.00	0.00	48.84	48.84
Lib Spec Tax Zone 7	0.00	0.00	0.00	303.82	303.82
Vallejo City	0.00	0.00	0.00	5,480.81	5,480.81
Co Supt - School Service	0.00	0.00	0.00	228.25	228.25
Co Supt - Development Center	0.00	0.00	0.00	48.28	48.28
Solano Community College District	0.00	0.00	0.00	613.98	613.98
Vallejo Unified School District	0.00	0.00	0.00	5,357.67	5,357.67
Co Supt - Supp	0.00	0.00	0.00	24.22	24.22
Co Supt - Board of Education	0.00	0.00	0.00	74.37	74.37
Total	0.00	0.00	0.00	12,979.06	12,979.06

(1) The disputed amount is the amount that the County calculation of the obligation would be increased to had the Fraser & Associates methodology been used.

(2) For Flosden Annex 2 this reflects the unpaid amount of the Obligation calculated by Fraser & Associates for 2004-05.

Table 6
Vallejo Redevelopment Agency
Flosden Annex Area 3

SUMMARY OF OUTSTANDING OBLIGATIONS

Taxing Entity	County Calc. Amount of Obligation	Cumulative Total		Disputed Amount (1)	Recommended Payment Amount (2)
		Amount Paid	Remaining Outstanding Obligation		
General County	0.00	0.00	0.00	0.00	0.00
County Free Library	0.00	0.00	0.00	0.00	0.00
ACC Capital Outlay	0.00	0.00	0.00	0.00	0.00
Mosquito Abatement District	537.74	0.00	537.74	45.85	491.89
Aviation	0.00	0.00	0.00	0.00	0.00
Recreation	0.00	0.00	0.00	0.00	0.00
GVRD	5,944.26	0.00	5,944.26	5,944.26	0.00
VSFCD Operating	1,350.26	0.00	1,350.26	115.13	1,235.13
Solano County Water Agency	1,398.99	0.00	1,398.99	119.29	1,279.70
BAAQMD	200.96	0.00	200.96	17.14	183.82
Lib Spec Tax Zone 7	1,250.15	0.00	1,250.15	106.60	1,143.55
Vallejo City	22,552.16	0.00	22,552.16	1,922.87	20,629.29
Co Supt - School Service	939.19	0.00	939.19	80.08	939.19
Co Supt - Development Center	198.67	0.00	198.67	16.94	198.67
Solano Community College District	2,526.39	0.00	2,526.39	215.41	2,526.39
Vallejo Unified School District	22,045.47	0.00	22,045.47	1,879.67	22,045.47
Co Supt - Supp	99.65	0.00	99.65	8.49	99.65
Co Supt - Board of Education	306.01	0.00	306.01	26.09	306.01
Total	59,349.90	0.00	59,349.90	10,497.82	51,078.76

- (1) The disputed amount is the amount that the County calculation of the obligation would be reduced to had the Fraser & Associates methodology been used.
 (2) Reflects Remaining Outstanding Obligation less Disputed Amount for all taxing entities except the schools, where it reflects the Remaining Outstanding Obligation.

Table 7
Vallejo Redevelopment Agency
Marina Vista Project Area

AB 1290 PASS THROUGH PAYMENT CALCULATION:

2004-05					2005-06				
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	
<u>Calculation of Tax Increment Subject to Pass Through</u>									
Current Year Assessed Value	35,903,493.00	35,903,493	35,903,493		44,877,967	44,877,967	44,877,967		
2003-04 Adjusted Base Year Value	34,420,267.00	34,420,267	34,420,267		34,352,976	34,352,976	34,420,267		
Incremental Value	1,483,226	1,483,226	1,483,226	0	10,524,991	10,524,991	10,457,700	0	
Total 1% Tax Increment Subject to AB 1290	14,832	14,832	14,832	0	105,250	105,250	104,577	673	
Supplemental Revenue	55,373.00	55,373		55,373	19,047	19,047		19,047	
Unitary Revenue	9,158.00	9,158		9,158	5,225	5,225		5,225	
Unsecured Escapes					6,846	6,846		6,846	
Adjust to County Actual	(1,033.00)			(1,033)	(426)			(426)	
Total	78,330	79,363	14,832	63,498	135,942	136,368	104,577	31,365	
Less: Housing Set-Aside	15,666	15,873	2,966	12,700	27,188	27,274	20,915	6,273	
Net Tax Increment	62,664	63,491	11,866	50,798	108,754	109,094	83,662	25,092	
25% Statutory Pass Through	15,666	15,873	2,966	12,700	27,188	27,274	20,915	6,273	
<u>Taxing Entity Share</u>									
	% Share								
General County	0.313305	2,551	4,973	929	3,979	8,518	8,545	6,553	1,985
County Free Library	0.027432	430	435	81	348	746	748	574	172
ACC Capital Outlay	0.008070	126	128	24	102	219	220	169	51
Mosquito Abatement District	0.005871	92	93	17	75	160	160	123	37
Aviation	0.001190	19	19	4	15	32	32	25	7
Recreation	0.002025	32	32	6	26	55	55	42	13
GVRD	0.064899	1,017	1,030	193	824	1,764	1,770	1,357	407
VSFCD Operating	0.014742	231	234	44	187	401	402	308	92
Solano County Water Agency	0.015274	239	242	45	194	415	417	319	96
BAAQMD	0.002194	34	35	7	28	60	60	46	14
Lib Spec Tax Zone 7	0.013649	214	217	40	173	371	372	285	86
Vallejo City	0.246223	3,857	3,908	730	3,127	6,694	6,715	5,150	1,545
Co Supt - School Service	0.010254	161	163	30	130	279	280	214	64
Co Supt - Development Center	0.002169	34	34	6	28	59	59	45	14
Solano Community College District	0.027583	432	438	82	350	750	752	577	173
Vallejo Unified School District	0.240691	3,771	3,820	714	3,057	6,544	6,565	5,034	1,510
Co Supt - Supp	0.001088	17	17	3	14	30	30	23	7
Co Supt - Board of Education	0.003341	52	53	10	42	91	91	70	21
Total	1.000000	13,309	15,873	2,966	12,700	27,188	27,274	20,915	6,273

Fraser Associates
calc

1/20/2009
AB 1290 Pass Through Calculations MV 2

Table 7
Vallejo Redevelopment Agency
Marina Vista Project Area

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

2006-07					2007-08				
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	
<u>Calculation of Tax Increment Subject to Pass Through</u>									
Current Year Assessed Value	47,043,471	47,043,471	47,043,471		58,867,851	58,867,851	58,867,851		
2003-04 Adjusted Base Year Value	34,352,976	34,352,976	34,420,267		34,352,976	34,352,976	34,420,267		
Incremental Value	12,690,495	12,690,495	12,623,204	0	24,514,875	24,514,875	24,447,584	0	
Total 1% Tax Increment Subject to AB 1290	126,905	126,905	126,232	673	245,149	245,149	244,476	673	
Supplemental Revenue	75,866	75,866		75,866	5,558	5,558		5,558	
Unitary Revenue	10,586	10,586		10,586	11,437	11,437		11,437	
Unsecured Escapes									
Adjust to County Actual	(5,295)			(5,295)	(19,895)			(19,895)	
Total	208,062	213,357	126,232	81,830	242,249	262,144	244,476	(2,227)	
Less: Housing Set-Aside	41,612	42,671	25,246	16,366	48,450	52,429	48,895	(445)	
Net Tax Increment	166,450	170,686	100,986	65,464	193,799	209,715	195,581	(1,782)	
25% Statutory Pass Through	41,612	42,671	25,246	16,366	48,450	52,429	48,895	(445)	
<u>Taxing Entity Share</u>									
	% Share								
General County	0.313305	13,037	13,369	7,910	5,128	15,180	16,426	15,319	(140)
County Free Library	0.027432	1,142	1,171	693	449	1,329	1,438	1,341	(12)
ACC Capital Outlay	0.008070	336	344	204	132	391	423	395	(4)
Mosquito Abatement District	0.005871	244	251	148	96	284	308	287	(3)
Aviation	0.001190	50	51	30	19	58	62	58	(1)
Recreation	0.002025	84	86	51	33	98	106	99	(1)
GVRD	0.064899	2,701	2,769	1,638	1,062	3,144	3,403	3,173	(29)
VSFCD Operating	0.014742	613	629	372	241	714	773	721	(7)
Solano County Water Agency	0.015274	636	652	386	250	740	801	747	(7)
BAAQMD	0.002194	91	94	55	36	106	115	107	(1)
Lib Spec Tax Zone 7	0.013649	568	582	345	223	661	716	667	(6)
Vallejo City	0.246223	10,246	10,507	6,216	4,030	11,929	12,909	12,039	(110)
Co Supt - School Service	0.010254	427	438	259	168	497	538	501	(5)
Co Supt - Development Center	0.002169	90	93	55	35	105	114	106	(1)
Solano Community College District	0.027583	1,148	1,177	696	451	1,336	1,446	1,349	(12)
Vallejo Unified School District	0.240691	10,016	10,271	6,077	3,939	11,661	12,619	11,769	(107)
Co Supt - Supp	0.001088	45	46	27	18	53	57	53	(0)
Co Supt - Board of Education	0.003341	139	143	84	55	162	175	163	(1)
Total	1.000000	41,612	42,671	25,246	16,366	48,450	52,429	48,895	(445)

Fraser Associates
calc

1/20/2009
AB 1290 Pass Through Calculations MV 2

Table 8
Vallejo Redevelopment Agency
Waterfront Project Area

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

2004-05					2005-06				
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	
<u>Calculation of Tax Increment Subject to Pass Through</u>									
Current Year Assessed Value	62,776,710	62,776,710	62,776,710		64,495,188	64,495,188	64,495,188		
2003-04 Adjusted Base Year Value	61,397,932	61,397,932	61,397,932		59,995,092	59,995,092	61,397,932		
Incremental Value	1,378,778	1,378,778	1,378,778	0	4,500,096	4,500,096	3,097,256	0	
Total 1% Tax Increment Subject to AB 1290	13,788	13,788	13,788	0	45,001	45,001	30,973	14,028	
Supplemental Revenue	13,081	13,081		13,081	9,802	9,802		9,802	
Unitary Revenue	13,937	13,937		13,937	16,268	16,268		16,268	
Unsecured Escapes						0			
Adjust to County Actual	(95)			(95)	(8,884)			(8,884)	
Total	40,711	40,806	13,788	26,923	62,187	71,071	30,973	31,214	
Less: Housing Set-Aside	8,142	8,161	2,758	5,385	12,437	14,214	6,195	6,243	
Net Tax Increment	32,569	32,645	11,030	21,539	49,749	56,857	24,778	24,971	
25% Statutory Pass Through	8,142	8,161	2,758	5,385	12,437	14,214	6,195	6,243	
<u>Taxing Entity Share</u>									
	% Share								
General County	0.313305	2,551	2,557	864	1,687	3,897	4,453	1,941	1,956
County Free Library	0.027432	223	224	76	148	341	390	170	171
ACC Capital Outlay	0.008070	66	66	22	43	100	115	50	50
Mosquito Abatement District	0.005871	48	48	16	32	73	83	36	37
Aviation	0.001190	10	10	3	6	15	17	7	7
Recreation	0.002025	16	17	6	11	25	29	13	13
GVRD	0.064899	528	530	179	349	807	922	402	405
VSFCD Operating	0.014742	120	120	41	79	183	210	91	92
Solano County Water Agency	0.015274	124	125	42	82	190	217	95	95
BAAQMD	0.002194	18	18	6	12	27	31	14	14
Lib Spec Tax Zone 7	0.013649	111	111	38	73	170	194	85	85
Vallejo City	0.246223	2,005	2,009	679	1,326	3,062	3,500	1,525	1,537
Co Supt - School Service	0.010254	83	84	28	55	128	146	64	64
Co Supt - Development Center	0.002169	18	18	6	12	27	31	13	14
Solano Community College District	0.027583	225	225	76	149	343	392	171	172
Vallejo Unified School District	0.240691	1,960	1,964	664	1,296	2,994	3,421	1,491	1,503
Co Supt - Supp	0.001088	9	9	3	6	14	15	7	7
Co Supt - Board of Education	0.003341	27	27	9	18	42	47	21	21
Total	1.000000	8,142	8,161	2,758	5,385	12,437	14,214	6,195	6,243

Fraser Associates
calc

1/20/2009
AB 1290 Pass Through Calculations Waterfront

Table 8
Vallejo Redevelopment Agency
Waterfront Project Area

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

	2006-07				2007-08				
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	
<u>Calculation of Tax Increment Subject to Pass Through</u>									
Current Year Assessed Value		69,209,039	69,209,039			67,435,678	67,435,678		
2003-04 Adjusted Base Year Value		59,995,092	61,397,932			59,995,092	61,397,932		
Incremental Value	0	9,213,947	7,811,107	0	0	7,440,586	6,037,746	0	
Total 1% Tax Increment Subject to AB 1290		92,139	78,111	(78,111)		74,406	60,377	(60,377)	
Supplemental Revenue		0	0	0		1,352	0	0	
Unitary Revenue		16,796	0	0		18,135	0	0	
Unsecured Escapes									
Adjust to County Actual			0	0				0	
Total	63,578	108,936	78,111	(14,533)	65,885	93,893	60,377	5,508	
Less: Housing Set-Aside	12,716	21,787	15,622	(2,907)	13,177	18,779	12,075	1,102	
Net Tax Increment	50,862	87,149	62,489	(11,626)	52,708	75,114	48,302	4,406	
25% Statutory Pass Through	12,716	21,787	15,622	(2,907)	13,177	18,779	12,075	1,102	
<u>Taxing Entity Share</u>									
General County	% Share								
	0.313305	3,984	6,826	4,895	(911)	4,128	5,883	3,783	345
County Free Library	0.027432	349	598	429	(80)	361	515	331	30
ACC Capital Outlay	0.008070	103	176	126	(23)	106	152	97	9
Mosquito Abatement District	0.005871	75	128	92	(17)	77	110	71	6
Aviation	0.001190	15	26	19	(3)	16	22	14	1
Recreation	0.002025	26	44	32	(6)	27	38	24	2
GVRD	0.064899	825	1,414	1,014	(189)	855	1,219	784	71
VSFCD Operating	0.014742	187	321	230	(43)	194	277	178	16
Solano County Water Agency	0.015274	194	333	239	(44)	201	287	184	17
BAAQMD	0.002194	28	48	34	(6)	29	41	26	2
Lib Spec Tax Zone 7	0.013649	174	297	213	(40)	180	256	165	15
Vallejo City	0.246223	3,131	5,364	3,847	(716)	3,245	4,624	2,973	271
Co Supt - School Service	0.010254	130	223	160	(30)	135	193	124	11
Co Supt - Development Center	0.002169	28	47	34	(6)	29	41	26	2
Solano Community College District	0.027583	351	601	431	(80)	363	518	333	30
Vallejo Unified School District	0.240691	3,061	5,244	3,760	(700)	3,172	4,520	2,906	265
Co Supt - Supp	0.001088	14	24	17	(3)	14	20	13	1
Co Supt - Board of Education	0.003341	42	73	52	(10)	44	63	40	4
Total	1.000000	12,716	21,787	15,622	(2,907)	13,177	18,779	12,075	1,102

Fraser Associates
calc

1/20/2009
AB 1290 Pass Through Calculations Waterfront

Table 9
Vallejo Redevelopment Agency
Central Project Area

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

	2004-05				2005-06			
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference
<u>Calculation of Tax Increment Subject to Pass Through</u>								
Current Year Assessed Value		68,006,553	68,006,553			84,981,651	84,981,651	
2003-04 Adjusted Base Year Value		64,166,598	64,166,598			64,166,598	64,166,598	
Incremental Value	0	3,839,955	3,839,955	0	0	20,815,053	20,815,053	0
Total 1% Tax Increment Subject to AB 1290	0	38,400	38,400	(38,400)	0	208,151	208,151	(208,151)
Supplemental Revenue		95,737	0	0		65,363	0	0
Unitary Revenue		2,372	0	0		4,002	0	0
Unsecured Escapes						0		
Adjust to County Actual				0		0		0
Total	0	136,509	38,400	(38,400)	0	277,516	208,151	(208,151)
Less: Housing Set-Aside	0	27,302	7,680	(7,680)	0	55,503	41,630	(41,630)
Net Tax Increment	0	109,207	30,720	(30,720)	0	222,012	166,520	(166,520)
25% Statutory Pass Through	0	27,302	7,680	(7,680)	0	55,503	41,630	(41,630)
<u>Taxing Entity Share</u>								
General County								
County Free Library								
ACC Capital Outlay								
Mosquito Abatement District								
Aviation								
Recreation	51			51	110			110
GVRD	1,635	1,772	498	1,137	3,534	3,602	2,702	833
VSFCD Operating	371	402	113	258	803	818	614	189
Solano County Water Agency								
BAAQMD	55	60	17	38	119	122	91	28
Lib Spec Tax Zone 6								
Lib Spec Tax Zone 7								
Vallejo City	6,203	6,722	1,891	4,312	13,409	13,666	10,250	3,159
Co Supt - School Service								
Co Supt - Development Center								
Solano Community College District								
Vallejo Unified School District	6,063	6,571	1,848	4,215	13,108	13,359	10,020	3,088
Co Supt - Supp								
Co Supt - Board of Education								
Total	1.000000	14,379	15,528	4,368	31,084	31,567	23,677	7,407

Fraser Associates
calc

1/20/2009
AB 1290 Pass Through Calculations Central

Table 9
Vallejo Redevelopment Agency
Central Project Area

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

	2006-07				2007-08			
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference
<u>Calculation of Tax Increment Subject to Pass Through</u>								
Current Year Assessed Value		90,668,332	90,668,332			101,634,471	101,634,471	
2003-04 Adjusted Base Year Value		64,166,598	64,166,598			64,166,598	64,166,598	
Incremental Value	0	26,501,734	26,501,734	0	0	37,467,873	37,467,873	0
Total 1% Tax Increment Subject to AB 1290	0	265,017	265,017	(265,017)	0	374,679	374,679	(374,679)
Supplemental Revenue		82,333	0	0		40,825	0	0
Unitary Revenue		4,004	0	0		5,440	0	0
Unsecured Escapes								
Adjust to County Actual			0	0			0	0
Total	0	351,354	265,017	(265,017)	0	420,944	374,679	(374,679)
Less: Housing Set-Aside	0	70,271	53,003	(53,003)	0	84,189	74,936	(74,936)
Net Tax Increment	0	281,083	212,014	(212,014)	0	336,755	299,743	(299,743)
25% Statutory Pass Through	0	70,271	53,003	(53,003)	0	84,189	74,936	(74,936)
<u>Taxing Entity Share</u>								
General County	% Share							
County Free Library	0.313305							
ACC Capital Outlay	0.027432							
Mosquito Abatement District	0.008070							
Aviation	0.005871							
Recreation	0.001190							
GVRD	0.002025	141		141	160			160
VSFCD Operating	0.064899	4,516	4,561	1,076	5,128	5,464	4,863	264
Solano County Water Agency	0.014742	1,026	1,036	781	1,165	1,241	1,105	60
BAAQMD	0.015274							
Lib Spec Tax Zone 6	0.002194	153	154	116	173	185	164	9
Lib Spec Tax Zone 7								
Vallejo City	0.013649	0			0			
Co Supt - School Service	0.246223	17,134	17,302	13,051	19,454	20,729	18,451	1,003
Co Supt - Development Center	0.010254							
Solano Community College District	0.002169							
Vallejo Unified School District	0.027583							
Co Supt - Supp	0.240691	16,750	16,914	12,757	19,016	20,263	18,036	980
Co Supt - Board of Education	0.001088							
	0.003341							
Total	1.000000	39,720	39,966	30,146	45,096	47,882	42,620	2,476

Fraser Associates
calc

1/20/2009
AB 1290 Pass Through Calculations Central

Table 10
Vallejo Redevelopment Agency
Floden Original Area

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

	2004-05				2005-06				
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	
<u>Calculation of Tax Increment Subject to Pass Through</u>									
Current Year Assessed Value		53,904,465	53,904,465			58,501,775	58,501,775		
2003-04 Adjusted Base Year Value		50,446,681	50,446,681			50,446,681	50,446,681		
Incremental Value	0	3,457,784	3,457,784	0	0	8,055,094	8,055,094	0	
Total 1% Tax Increment Subject to AB 1290	0	34,578	34,578	(34,578)	0	80,551	80,551	(80,551)	
Supplemental Revenue		34,296		0		46,712		0	
Unitary Revenue		10,355		0		12,302		0	
Unsecured Escapes						0			
Adjust to County Actual				0		0		0	
Total	0	79,229	34,578	(34,578)	0	139,565	80,551	(80,551)	
Less: Housing Set-Aside	0	15,846	6,916	(6,916)	0	27,913	16,110	(16,110)	
Net Tax Increment	0	63,383	27,662	(27,662)	0	111,652	64,441	(64,441)	
25% Statutory Pass Through	0	15,846	6,916	(6,916)	0	27,913	16,110	(16,110)	
<u>Taxing Entity Share</u>									
General County									
County Free Library									
ACC Capital Outlay									
Mosquito Abatement District	53	93	41	13	250	164	95	155	
Aviation									
Recreation									
GVRD	588	1,028		588	2,759	1,812		2,759	
VSFCD Operating	134	234	102	32	627	411	237	389	
Solano County Water Agency	138	242	106	33	649	426	246	403	
BAAQMD	20	35	15	5	93	61	35	58	
Lib Spec Tax Zone 7	124	216	94	29	580	381	220	360	
Vallejo City	2,231	3,902	1,703	528	10,469	6,873	3,967	6,502	
Co Supt - School Service	93	162	71	22	436	286	165	271	
Co Supt - Development Center	20	34	15	5	92	61	35	57	
Solano Community College District	250	437	191	59	1,173	770	444	728	
Vallejo Unified School District	2,181	3,814	1,665	516	10,234	6,718	3,878	6,356	
Co Supt - Supp	10	17	8	2	46	30	18	29	
Co Supt - Board of Education	30	53	23	7	142	93	54	88	
Total	1.000000	5,871	10,268	4,032	1,838	27,551	18,087	9,394	18,157

Fraser Associates
calc 1

1/20/2009
AB 1290 Pass Through Calculations Floden

Table 10
Vallejo Redevelopment Agency
Flosden Original Area

AB 1290 PASS THROUGH PAYMENT CALCULATION

	2006-07				2007-08			
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference
<u>Calculation of Tax Increment Subject to Pass Through</u>								
Current Year Assessed Value		65,089,228	65,089,228			72,768,078	72,768,078	
2003-04 Adjusted Base Year Value		50,446,681	50,446,681			50,446,681	50,446,681	
Incremental Value	0	14,642,547	14,642,547	0	0	22,321,397	22,321,397	0
Total 1% Tax Increment Subject to AB 1290	0	146,425	146,425	(146,425)	0	223,214	223,214	(223,214)
Supplemental Revenue		60,668	0	0		109,889	0	0
Unitary Revenue		12,424	0	0		13,968	0	0
Unsecured Escapes								
Adjust to County Actual				0				0
Total	0	219,517	146,425	(146,425)	0	347,071	223,214	(223,214)
Less: Housing Set-Aside	0	43,903	29,285	(29,285)	0	69,414	44,643	(44,643)
Net Tax Increment	0	175,614	117,140	(117,140)	0	277,657	178,571	(178,571)
25% Statutory Pass Through	0	43,903	29,285	(29,285)	0	69,414	44,643	(44,643)
<u>Taxing Entity Share</u>								
General County		0.313305						
County Free Library		0.027432						
ACC Capital Outlay		0.008070						
Mosquito Abatement District		0.005871						
Aviation	314	0.001190			426			
Recreation		0.002025						
GVRD	3,476	0.064899			4,705			
VSFCD Operating	790	0.014742			1,069			
Solano County Water Agency	818	0.015274			1,107			
BAAQMD	118	0.002194			159			
Lib Spec Tax Zone 7	731	0.013649			989			
Vallejo City	13,187	0.246223			17,849			
Co Supt - School Service	549	0.010254			743			
Co Supt - Development Center	116	0.002169			157			
Solano Community College District	1,477	0.027583			2,000			
Vallejo Unified School District	12,890	0.240691			17,448			
Co Supt - Supp	58	0.001088			79			
Co Supt - Board of Education	179	0.003341			242			
Total	1.000000	34,703	28,448	17,076	46,973	44,979	26,030	20,942

Fraser Associates
calc 1

1/20/2009
AB 1290 Pass Through Calculations Flosden

Table 11
Vallejo Redevelopment Agency
Flooden Annex 2 Area

AB 1290 PASS THROUGH PAYMENT CALCULATION

	2004-05				2005-06			
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference
<u>Calculation of Tax Increment Subject to Pass Through</u>								
Current Year Assessed Value		60,565,714	60,565,714			7,991,835	7,991,835	
2003-04 Adjusted Base Year Value		49,435,954	49,435,954			49,435,954	49,435,954	
Incremental Value	0	11,129,760	11,129,760	0	0	(41,444,119)	(41,444,119)	0
Total 1% Tax Increment Subject to AB 1290	0	111,298	111,298	(111,298)	0	0	0	0
Supplemental Revenue				0				0
Unitary Revenue		8,064		0				0
Unsecured Escapes								
Adjust to County Actual				0				0
Total	0	119,362	111,298	(111,298)	0	0	0	0
Less: Housing Set-Aside	0	23,872	22,260	(22,260)	0	0	0	0
Net Tax Increment	0	95,489	89,038	(89,038)	0	0	0	0
25% Statutory Pass Through	0	23,872	22,260	(22,260)	0	0	0	0
<u>Taxing Entity Share</u>								
General County								
County Free Library								
ACC Capital Outlay								
Mosquito Abatement District		140	131	(131)		0	0	0
Aviation								
Recreation								
GVRD				0				0
VSFCD Operating		352	328	(328)		0	0	0
Solano County Water Agency		365	340	(340)		0	0	0
BAAQMD		52	49	(49)		0	0	0
Lib Spec Tax Zone 7		326	304	(304)		0	0	0
Vallejo City		5,878	5,481	(5,481)		0	0	0
Co Supt - School Service		245	228	(228)		0	0	0
Co Supt - Development Center		52	48	(48)		0	0	0
Solano Community College District		658	614	(614)		0	0	0
Vallejo Unified School District		5,746	5,358	(5,358)		0	0	0
Co Supt - Supp		26	24	(24)		0	0	0
Co Supt - Board of Education		80	74	(74)		0	0	0
Total	1.000000	0	13,919	12,979	(12,979)	0	0	0

Fraser Associates
calc 2

1/20/2009
AB 1290 Pass Through Calculations Flooden

Table 11
Vallejo Redevelopment Agency
Florsden Annex 2 Area

AB 1290 PASS THROUGH PAYMENT CALCULATION

	2006-07				2007-08			
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference
<u>Calculation of Tax Increment Subject to Pass Through</u>								
Current Year Assessed Value		8,132,089	8,132,089			8,272,965	8,272,965	
2003-04 Adjusted Base Year Value		49,435,954	49,435,954			49,435,954	49,435,954	
Incremental Value	0	(41,303,865)	(41,303,865)	0	0	(41,162,989)	(41,162,989)	0
Total 1% Tax Increment Subject to AB 1290	0	0	0	0	0	0	0	0
Supplemental Revenue				0				0
Unitary Revenue				0				0
Unsecured Escapes				0				0
Adjust to County Actual				0				0
Total	0	0	0	0	0	0	0	0
Less: Housing Set-Aside	0	0	0	0	0	0	0	0
Net Tax Increment	0	0	0	0	0	0	0	0
25% Statutory Pass Through	0	0	0	0	0	0	0	0
<u>Taxing Entity Share</u>								
General County								
County Free Library								
ACC Capital Outlay								
Mosquito Abatement District		0	0	0		0	0	0
Aviation								
Recreation								
GVRD				0				0
VSFCD Operating		0	0	0		0	0	0
Solano County Water Agency		0	0	0		0	0	0
BAAQMD		0	0	0		0	0	0
Lib Spec Tax Zone 7		0	0	0		0	0	0
Vallejo City		0	0	0		0	0	0
Co Supt - School Service		0	0	0		0	0	0
Co Supt - Development Center		0	0	0		0	0	0
Solano Community College District		0	0	0		0	0	0
Vallejo Unified School District		0	0	0		0	0	0
Co Supt - Supp		0	0	0		0	0	0
Co Supt - Board of Education		0	0	0		0	0	0
Total	1.000000	0	0	0	0	0	0	0

Table 12
Vallejo Redevelopment Agency
Floden Annex # 3 Marine World

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

		2004-05				2005-06			
		County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference
<u>Calculation of Tax Increment Subject to Pass Through</u>									
Current Year Assessed Value							67,303,509	67,303,509	
2003-04 Adjusted Base Year Value							60,565,714	60,565,714	
Incremental Value		0	0	0	0	0	6,737,795	6,737,795	0
Total 1% Tax Increment Subject to AB 1290		0	0	0	0	0	67,378	67,378	(67,378)
Supplemental Revenue					0		29,348		0
Unitary Revenue					0		16,473		0
Unsecured Escapes									
Adjust to County Actual					0				0
Total		0	0	0	0	0	113,199	67,378	(67,378)
Less: Housing Set-Aside		0	0	0	0	0	22,640	13,476	(13,476)
Net Tax Increment		0	0	0	0	0	90,559	53,902	(53,902)
25% Statutory Pass Through		0	0	0	0	0	22,640	13,476	(13,476)
<u>Taxing Entity Share</u>									
		% Share							
General County		0.313305							
County Free Library		0.027432							
ACC Capital Outlay		0.008070							
Mosquito Abatement District		0.005871							
Aviation		0.001190							
Recreation		0.002025							
GVRD		0.064899							
VSFCD Operating		0.014742							
Solano County Water Agency		0.015274							
BAAQMD		0.002194							
Lib Spec Tax Zone 7		0.013649							
Vallejo City		0.246223							
Co Supt - School Service		0.010254							
Co Supt - Development Center		0.002169							
Solano Community College District		0.027583							
Vallejo Unified School District		0.240691							
Co Supt - Supp		0.001088							
Co Supt - Board of Education		0.003341							
Total		1.000000	0	0	0	6,724	14,670	7,857	(1,134)

Fraser Associates
calc 3

1/20/2009
AB 1290 Pass Through Calculations Floden

Table 12
Vallejo Redevelopment Agency
Florsden Annex # 3 Marine World

AB 1290 PASS THROUGH PAYMENT CALCULATIONS

	2006-07				2007-08			
	County Calculation	FA Calc County Method	FA Calc FA Method	Difference	County Calculation	FA Calc County Method	FA Calc FA Method	Difference
<u>Calculation of Tax Increment Subject to Pass Through</u>								
Current Year Assessed Value		67,447,147	67,447,147			88,837,958	88,837,958	
2003-04 Adjusted Base Year Value		60,565,714	60,565,714			60,565,714	60,565,714	
Incremental Value	0	6,881,433	6,881,433	0	0	28,272,244	28,272,244	0
Total 1% Tax Increment Subject to AB 1290	0	68,814	68,814	(68,814)	0	282,722	282,722	(282,722)
Supplemental Revenue				0		(21,691)		0
Unitary Revenue		8,215		0		9,785		0
Unsecured Escapes				0				0
Adjust to County Actual				0				0
Total	0	77,029	68,814	(68,814)	0	270,816	282,722	(282,722)
Less: Housing Set-Aside	0	15,406	13,763	(13,763)	0	54,163	56,544	(56,544)
Net Tax Increment	0	61,623	55,051	(55,051)	0	216,653	226,178	(226,178)
25% Statutory Pass Through	0	15,406	13,763	(13,763)	0	54,163	56,544	(56,544)
<u>Taxing Entity Share</u>								
General County		% Share						
County Free Library		0.313305						
ACC Capital Outlay		0.027432						
Mosquito Abatement District		0.008070						
Aviation	125	0.005871	90	81	44	352	318	332
Recreation		0.001190						20
GVRD		0.002025						
VSFCD Operating	1,383	0.064899						
Solano County Water Agency	314	0.014742	227	203	111	3,888	3,515	3,888
BAAQMD	325	0.015274	235	210	115	883	798	834
Lib Spec Tax Zone 7	47	0.002194	34	30	17	915	827	864
Vallejo City	291	0.013649	210	188	103	131	119	124
Co Supt - School Service	5,246	0.246223	3,793	3,389	1,858	818	739	772
Co Supt - Development Center	218	0.010254	158	141	77	14,751	13,336	13,923
Solano Community College District	46	0.002169	33	30	16	614	555	580
Vallejo Unified School District	588	0.027583	425	380	208	130	117	123
Co Supt - Supp	5,129	0.240691	3,708	3,313	1,816	1,652	1,494	1,560
Co Supt - Board of Education	23	0.001088	17	15	8	14,419	13,037	13,610
	71	0.003341	51	46	25	65	59	62
Total	1.000000	13,807	8,983	8,025	5,782	38,819	35,097	32,970
								5,849

Fraser Associates
calc 3

1/20/2009
AB 1290 Pass Through Calculations Florsden