

County of San Diego

Redevelopment Property Tax Trust Fund (RPTTF) Allocations & Distribution

January 2nd, 2026 Covering ROPS Period 01/02/2026 through 06/30/2026 (ROPS 25-26B)

San Marcos Redevelopment Successor Agency

| Redevelopment Property Tax Trust Fund (RPTTF) Activity | Agency Total | San Marcos 1 504201 | San Marcos 2 504202 | San Marcos 3 504203 |
|--|-------------------------|-------------------------|------------------------|-------------------------|
| RPTTF Beginning Balance | \$ 56,498,831.69 | \$ 14,709,343.23 | \$ 8,830,805.06 | \$ 32,958,683.40 |
| Add: Interest Disbursements | \$ 530,518.36 | \$ 138,147.92 | \$ 83,115.03 | \$ 309,255.41 |
| Less: | | | | |
| Administrative Fees to County Auditor-Controller (H&S Code 34182) | \$ 38,071.94 | \$ 12,072.53 | \$ 11,397.43 | \$ 14,601.98 |
| SB2557 Property Tax Admin Fee (R&T Code 95.3) | 609,879.50 | 159,483.50 | 97,710.50 | 352,685.50 |
| Subtotal | <u>\$ 647,951.44</u> | <u>\$ 171,556.03</u> | <u>\$ 109,107.93</u> | <u>\$ 367,287.48</u> |
| RPTTF Available Balance | \$ 56,381,398.61 | \$ 14,675,935.12 | \$ 8,804,812.16 | \$ 32,900,651.33 |
| Pass-through Distributions | | | | |
| County of San Diego | \$ 12,884,723.80 | \$ 3,881,383.82 | \$ 1,836,634.45 | \$ 7,166,705.53 |
| County Library | 775,459.48 | \$ 237,232.29 | \$ 113,083.64 | \$ 425,143.55 |
| North County Cemetery | 33,416.22 | \$ 29,256.88 | \$ 3,071.70 | \$ 1,087.64 |
| Gen Elem Escondido Union | 10,914.40 | 8,189.20 | | 2,725.20 |
| High Escondido Union | 8,287.23 | 6,218.79 | | 2,068.44 |
| Unified San Marcos | 6,560,889.21 | \$ 344,244.75 | \$ 1,390,118.35 | \$ 4,826,526.11 |
| Palomar Community College | 985,663.98 | \$ 332,504.60 | \$ 30,215.45 | \$ 622,943.93 |
| San Diego County Office of Education | 664,819.51 | \$ 173,018.74 | \$ 15,023.13 | \$ 476,777.64 |
| Educational Revenue Augmentation Fund | - | - | - | - |
| San Marcos City | - | - | - | - |
| Palomar Health | 239,547.31 | \$ 138,826.78 | 26,263.25 | 74,457.28 |
| Greater San Diego Co. Res. Conservation Dist Land | 1,748.25 | \$ 1,147.33 | 176.88 | 424.04 |
| San Marcos Fire Protection District | 1,548,223.14 | 230,315.12 | \$ 371,396.25 | \$ 946,511.77 |
| Vista Irrigation | 1,965.28 | 170.01 | 116.15 | 1,679.12 |
| Vallecitos Water District | 1,043,338.48 | \$ 219,050.94 | \$ 258,481.09 | \$ 565,806.45 |
| Olivenhain Muni Water District | 945.04 | | \$ 945.04 | |
| Rincon Del Diablo Muni Water District | 4,070.01 | 85.73 | | 3,984.28 |
| San Diego County Water District | 42,323.65 | 13,639.75 | 6,706.38 | 21,977.52 |
| Total Pass-through Distributions | <u>\$ 24,806,334.99</u> | <u>\$ 5,615,284.73</u> | <u>\$ 4,052,231.76</u> | <u>\$ 15,138,818.50</u> |
| Total RPTTF Available for Enforceable Obligations (EO) | \$ 31,575,063.62 | | | |
| <i>Finance Approved ROPS RPTTF:</i> | | | | |
| Non-Administrative Cost Allowance (Non-Admin) EOs | \$ 11,039,181.00 | | | |
| Administrative Cost Allowance (Admin) EOs | \$ 143,727.00 | | | |
| Prior Period Adjustments (PPA) | \$ - | | | |
| Total Finance Approved ROPS RPTTF | <u>\$ 11,182,908.00</u> | | | |
| <i>County Auditor-Controller (CAC) Distributed ROPS RPTTF:</i> | | | | |
| CAC Distributed ROPS Non-ACA RPTTF | \$ 11,039,181.00 | | | |
| CAC Distributed ACA ROPS RPTTF | \$ 143,727.00 | | | |
| Insufficient RPTTF in "A" Period to be Funded in "B" Period | \$ - | | | |
| Total CAC Distributed to ROPS RPTTF | <u>\$ 11,182,908.00</u> | | | |
| Total CAC Distributed ROPS RPTTF for SA EO | \$ 11,182,908.00 | | | |
| SCO Invoices for Audit and Oversight | \$ - | | | |
| Residual Balance | \$ 20,392,155.62 | | | |
| Residual Distributions | | | | |
| County of San Diego | \$ 2,914,570.80 | | | |
| County Library | \$ 776,883.66 | | | |
| North County Cemetery | \$ 59,168.16 | | | |
| Gen Elem Escondido Union | \$ 11,326.26 | | | |
| High Escondido Union | \$ 8,600.21 | | | |
| Unified San Marcos | \$ 7,928,918.87 | | | |
| Palomar Community College | \$ 1,363,042.40 | | | |
| San Diego County Office of Education | \$ 597,476.09 | | | |
| Educational Revenue Augmentation Fund | \$ 2,865,153.03 | | | |
| San Marcos City | \$ 1,511,971.57 | | | |
| Palomar Health | \$ 330,070.54 | | | |
| Greater San Diego Co. Res. Conservation Dist Land | \$ 1,720.27 | | | |
| San Marcos Fire Protection District | \$ 1,321,364.17 | | | |
| Vista Irrigation | \$ 3,892.87 | | | |
| Vallecitos Water District | \$ 611,738.47 | | | |
| Olivenhain Muni Water District | \$ 555.03 | | | |
| Rincon Del Diablo Muni Water District | \$ 8,230.09 | | | |
| San Diego County Water District | \$ 77,473.13 | | | |
| Total Residual Distributions | <u>\$ 20,392,155.62</u> | | | |
| RPTTF Ending Balance | \$ - | | | |

Color Legend:

| |
|---|
| (Gray) Taxing agency not affected in the project area |
| (Purple) AB1290 statutory pass-through payments (H&S Code 33607.5) |
| (Yellow) SB211 statutory pass-through payments (H&S Code 33607.7) |
| (Blue) Negotiated statutory pass-through payments (H&S Code 33401) |
| (Tan) Combined SB211 and 2% statutory pass-through payments (see attachment) |
| (Orange) Affected taxing agency in the project area with no pass-through payments |

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San Marcos Redevelopment Successor Agency

| TAXING ENTITIES | 2% PASS-THROUGH |
|---|------------------------|
| | SAN MARCOS 3 504203 |
| County of San Diego | |
| County Library | |
| North County Cemetery | |
| Gen Elem Escondido Union | 1,333.98 |
| High Escondido Union | 1,012.50 |
| Unified San Marcos | |
| Palomar Community College | |
| San Diego County Office of Education | |
| Educational Revenue Augmentation Fund | - |
| San Marcos City | |
| Palomar Health | |
| Greater San Diego Co. Res. Conservation Dist Land | |
| San Marcos Fire Protection District | |
| Vista Irrigation | |
| Vallecitos Water District | |
| Olivenhain Muni Water District | |
| Rincon Del Diablo Muni Water District | |
| San Diego County Water District | |
| | |
| TOTAL | \$ 2,346.48 |