



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GENERAL FUND**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GENERAL FUND (Index Code: 152000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>52,506,608</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>950,228</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(1,662,963)</b>	On Teeter Plan, see above.
Total of Subobject	0100	51,793,873	
<b>Unsecured</b>	<b>0110</b>	<b>1,109,641</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>598,639</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		53,502,153	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>53,502,153</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is: (4,294,070)  
FYI, your district’s ERAF II amount for the FY is: (17,241,240)  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5 (756)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **COUNTY ROAD TAX FUND**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For COUNTY ROAD TAX FUND (Index Code: 304000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,711,013</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>66,240</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,777,253	
<b>Unsecured</b>	<b>0110</b>	<b>99,560</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>53,711</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		4,930,524	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(159,471)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>4,771,053</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(380,798)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(69)	



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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **ACCUMULATIVE CAPITAL OUTLAY**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

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Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

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- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For ACCUMULATIVE CAPITAL OUTLAY (Index Code: 303210)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,142,171</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>18,828</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(34,490)</b>	On Teeter Plan, see above.
Total of Subobject	0100	1,126,509	
<b>Unsecured</b>	<b>0110</b>	<b>24,138</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,022</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,163,669	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(37,591)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,126,078</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(399,787)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(17)	





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BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GREENSTONE CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

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**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GREENSTONE CSD (Index Code: 801500)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>149,531</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>869</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 150,400	
<b>Unsecured</b>	<b>0110</b>	<b>3,160</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b> -----	<b>1,705</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		155,265	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(5,022)</b> -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>150,243</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(18,531)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



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Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CITY OF PLACERVILLE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CITY OF PLACERVILLE (Index Code: 8970000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>166,040</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,884</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 168,924	
<b>Unsecured</b>	<b>0110</b>	<b>3,509</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,893</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		174,326	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(54,531)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>119,795</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(26,438)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **PLACERVILLE PARKING**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For PLACERVILLE PARKING (Index Code: 8970000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>21,309</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>930</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 22,239	
<b>Unsecured</b>	<b>0110</b>	<b>450</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>243</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		22,932	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(731)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>22,201</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(1,752)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CITY OF SOUTH LAKE TAHOE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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Phone: (530) 621-5487 FAX: (530) 295-2535

**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CITY OF SOUTH LAKE TAHOE (Index Code: 8970100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>6,961,774</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>96,121</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(1,240,131)</b>	On Teeter Plan, see above.
Total of Subobject	0100	5,817,764	
<b>Unsecured</b>	<b>0110</b>	<b>147,126</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>79,373</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,044,263	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(280,900)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,763,363</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(695,539)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(852,251)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(100)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **TAHOE CITY PUD ANNEX II**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For TAHOE CITY PUD ANNEX II (Index Code: 8971000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>428,975</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,932</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 431,907	
<b>Unsecured</b>	<b>0110</b>	<b>9,066</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>4,891</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		445,864	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(14,058)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>431,806</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(6)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **TAHOE CITY PUD ANNEX IIA**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For TAHOE CITY PUD ANNEX IIA (Index Code: 8971000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>576,743</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,228</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 580,971	
<b>Unsecured</b>	<b>0110</b>	<b>12,189</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>6,576</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		599,736	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(18,873)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>580,863</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(8)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **TAHOE TRUCKEE SANITATION**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For TAHOE TRUCKEE SANITATION (Index Code: 8971200)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>126,361</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>902</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 127,263	
<b>Unsecured</b>	<b>0110</b>	<b>2,670</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,441</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
			-----
Total Estimated Property Tax Revenue		131,374	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(4,137)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
			-----
Net Estimated Revenue		<u>127,237</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(2)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **KIRKWOOD PUD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For KIRKWOOD PUD (Index Code: 8971400)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>				
<b>Secured – Local</b>	<b>0100</b>	<b>122</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.				
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.				
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.				
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.				
Total of Subobject	0100	----- 124					
<b>Unsecured</b>	<b>0110</b>	<b>3</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.				
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.				
Total Estimated Property Tax Revenue		128					
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(5)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.				
Net Estimated Revenue		<u>123</u>	From current year lien date rolls.				
FYI, your district’s ERAF I amount for the FY is: FYI, your district’s ERAF II amount for the FY is: FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	<table border="0"> <tr> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">{</td> <td>Negatives amts = reductions to your district’s revenues, while</td> </tr> <tr> <td>Positive amts = additions to your district’s revenues.</td> </tr> <tr> <td>Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.</td> </tr> </table>	{	Negatives amts = reductions to your district’s revenues, while	Positive amts = additions to your district’s revenues.	Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
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# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **SOUTH TAHOE PUD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



# County of El Dorado

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**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For SOUTH TAHOE PUD (Index Code: 8971500)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>6,453,391</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>71,721</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(644,301)</b>	On Teeter Plan, see above.
Total of Subobject	0100	5,880,811	
<b>Unsecured</b>	<b>0110</b>	<b>136,382</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>73,576</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,090,769	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(196,475)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,894,294</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(93)

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Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **McKINNEY WATER**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For McKINNEY WATER (Index Code: 8970600)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>27,041</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>451</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 27,492	
<b>Unsecured</b>	<b>0110</b>	<b>571</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>308</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		28,371	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(911)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>27,460</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

0

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Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **EL DORADO IRRIGATION**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For EL DORADO IRRIGATION (Index Code: 8971300)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>9,132,368</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>94,427</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 9,226,795	
<b>Unsecured</b>	<b>0110</b>	<b>192,998</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>104,120</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		9,523,913	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(309,144)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>9,214,769</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(131)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **TAHOE JOINT RCD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

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# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For TAHOE JOINT RCD (Index Code: 811220)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>62,629</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>751</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(5,434)</b>	On Teeter Plan, see above.
Total of Subobject	0100	----- 57,946	
<b>Unsecured</b>	<b>0110</b>	<b>1,324</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>714</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		59,984	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(1,929)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		----- <u>58,055</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(1)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GEORGETOWN PUD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The enclosed estimates for the current lien date rolls do **NOT** include the following:

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- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GEORGETOWN PUD (Index Code: 8971601)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,246,390</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>27,467</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,273,857	
<b>Unsecured</b>	<b>0110</b>	<b>26,340</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,210</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,314,407	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(42,555)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,271,852</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(47,628)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(18)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **ARROYO VISTA CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

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**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For ARROYO VISTA CSD (Index Code: 800200)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>10,802</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>121</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 10,923	
<b>Unsecured</b>	<b>0110</b>	<b>228</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>123</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		11,274	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(359)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>10,915</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,789)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **KNOLLS PROPERTY OWNERS CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

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- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For KNOLLS PROPERTY OWNERS CSD (Index Code: 800300)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,360</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,410	
<b>Unsecured</b>	<b>0110</b>	<b>92</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>50</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		4,552	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(148)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>4,404</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,646)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **WEST EL LARGO CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For WEST EL LARGO CSD (Index Code: 800400)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,788</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>55</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,843	
<b>Unsecured</b>	<b>0110</b>	<b>38</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>20</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		1,901	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(61)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,840</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(896)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **MARBLE MOUNTAIN CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For MARBLE MOUNTAIN CSD (Index Code: 800500)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>14,769</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>192</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 14,961	
<b>Unsecured</b>	<b>0110</b>	<b>312</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>168</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		15,441	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(507)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>14,934</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,136)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **FALLEN LEAF LAKE CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For FALLEN LEAF LAKE CSD (Index Code: 800600)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>24,738</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>318</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 25,056	
<b>Unsecured</b>	<b>0110</b>	<b>523</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>282</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		25,861	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(812)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>25,049</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(17,577)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GRASSY RUN CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GRASSY RUN CSD (Index Code: 8803456)**

<u>Current Year Roll Type</u>	FAMIS G/L <u>Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>18,076</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>221</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 18,297	
<b>Unsecured</b>	<b>0110</b>	<b>382</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>206</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		18,885	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(607)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>18,278</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,607)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CSA#9, SHADOW LANE ROAD ZONE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CSA#9, SHADOW LANE ROAD ZONE (Index Code: 308630)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,372</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>14</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,386	
<b>Unsecured</b>	<b>0110</b>	<b>29</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,431	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(46)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,385</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(333)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **RISING HILL CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For RISING HILL CSD (Index Code: 800900)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>9,748</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>136</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 9,884	
<b>Unsecured</b>	<b>0110</b>	<b>206</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>111</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		10,201	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(336)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>9,865</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(2,574)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **COSUMNES RIVER CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For COSUMNES RIVER CSD (Index Code: 801000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,352</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>264</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 8,616	
<b>Unsecured</b>	<b>0110</b>	<b>177</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>95</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		8,888	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(289)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>8,599</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,867)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GOLDEN WEST CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GOLDEN WEST CSD (Index Code: 801116)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>61,160</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>727</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 61,887	
<b>Unsecured</b>	<b>0110</b>	<b>1,293</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>697</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		63,877	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(2,055)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>61,822</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(29,078)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **SHOWCASE RANCHES CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For SHOWCASE RANCHES CSD (Index Code: 801200)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>10,483</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>353</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 10,836	
<b>Unsecured</b>	<b>0110</b>	<b>222</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>120</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		11,178	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(367)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>10,811</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,291)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **MORTARA CIRCLE CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For MORTARA CIRCLE CSD (Index Code: 801300)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,919</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>65</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,984	
<b>Unsecured</b>	<b>0110</b>	<b>83</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>45</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		4,112	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(133)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>3,979</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,203)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GARDEN VALLEY RE CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GARDEN VALLEY RE CSD (Index Code: 801600)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>14,402</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>230</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 14,632	
<b>Unsecured</b>	<b>0110</b>	<b>304</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>164</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		15,100	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(481)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>14,619</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,068)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **EL DORADO HILLS CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For EL DORADO HILLS CSD (Index Code: 8963100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,663,937</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>30,228</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,694,165	
<b>Unsecured</b>	<b>0110</b>	<b>98,565</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>53,174</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		4,845,904	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(155,981)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>4,689,923</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(538,610)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(836,475)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(67)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **HICKOK ROAD CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For HICKOK ROAD CSD (Index Code: 801700)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,266</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>135</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,401	
<b>Unsecured</b>	<b>0110</b>	<b>111</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>60</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		5,572	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(176)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>5,396</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,388)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CONNIE LANE CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CONNIE LANE CSD (Index Code: 801800)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>6,736</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>98</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 6,834	
<b>Unsecured</b>	<b>0110</b>	<b>142</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>77</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		7,053	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(223)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>6,830</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(1,281)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **EAST CHINA HILL CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For EAST CHINA HILL CSD (Index Code: 801900)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,642</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>101</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 7,743	
<b>Unsecured</b>	<b>0110</b>	<b>161</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>87</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		7,991	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(259)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>7,732</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(2,544)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **SIERRA OAKS CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For SIERRA OAKS CSD (Index Code: 802900)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,242</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>113</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,355	
<b>Unsecured</b>	<b>0110</b>	<b>111</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>60</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,526	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(175)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,351</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(617)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(279)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: CAMERON PARK CSD (RECREATION)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For CAMERON PARK CSD (RECREATION) (Index Code: 800112)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>806,564</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>7,357</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 813,921	
<b>Unsecured</b>	<b>0110</b>	<b>17,045</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>9,196</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		840,162	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(27,721)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>812,441</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(121,292)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(41,793)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(12)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: CAMERON PARK CSD (FIRE)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CAMERON PARK CSD (FIRE) (Index Code: 800111)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,327,302</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>21,305</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,348,607	
<b>Unsecured</b>	<b>0110</b>	<b>49,184</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>26,534</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		2,424,325	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(79,991)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>2,344,334</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(243,611)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(33)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CAMERON PARK AIRPORT**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CAMERON PARK AIRPORT (Index Code: 802200)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>12,026</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>91</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 12,117	
<b>Unsecured</b>	<b>0110</b>	<b>254</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>137</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
			-----
Total Estimated Property Tax Revenue		12,508	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(403)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
			-----
Net Estimated Revenue		<u>12,105</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(10,150)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **HILLWOOD CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For HILLWOOD CSD (Index Code: 802301)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>16,215</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>156</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 16,371	
<b>Unsecured</b>	<b>0110</b>	<b>343</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>185</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
			-----
Total Estimated Property Tax Revenue		16,899	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(541)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
			-----
Net Estimated Revenue		<u>16,358</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,826)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(2,276)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: CAMERON ESTATES CSD  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CAMERON ESTATES CSD (Index Code: 802400)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>78,207</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>975</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 79,182	
<b>Unsecured</b>	<b>0110</b>	<b>1,653</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>892</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
			-----
Total Estimated Property Tax Revenue		81,727	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(2,590)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
			-----
Net Estimated Revenue		<u>79,137</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(31,021)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **HOLIDAY LAKES CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For HOLIDAY LAKES CSD (Index Code: 802500)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,992</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,042	
<b>Unsecured</b>	<b>0110</b>	<b>84</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>46</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		4,172	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(132)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>4,040</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(1,990)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **AUDUBON HILLS CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For AUDUBON HILLS CSD (Index Code: 802600)**

Current Year Roll Type	FAMIS G/L Subobject	Estimated Revenue	Special Notes
<b>Secured – Local</b>	<b>0100</b>	<b>27,677</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>275</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 27,952	
<b>Unsecured</b>	<b>0110</b>	<b>585</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>316</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		28,853	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(918)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>27,935</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,650)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(1,017)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: LAKEVIEW CSD  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For LAKEVIEW CSD (Index Code: 802700)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,744</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>120</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 8,864	
<b>Unsecured</b>	<b>0110</b>	<b>185</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>100</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		9,149	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(291)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>8,858</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,031)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **ROLLING HILLS CSD**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For ROLLING HILLS CSD (Index Code: 802800)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>67,234</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>421</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 67,655	
<b>Unsecured</b>	<b>0110</b>	<b>1,421</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>767</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		69,843	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(2,241)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>67,602</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(31,297)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **PIONEER FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For PIONEER FIRE (Index Code: 855000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>553,230</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>9,990</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 563,220	
<b>Unsecured</b>	<b>0110</b>	<b>11,692</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>6,307</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		581,219	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(18,761)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>562,458</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(55,856)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(8)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **LATROBE FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For LATROBE FIRE (Index Code: 855200)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>105,248</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,172</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 106,420	
<b>Unsecured</b>	<b>0110</b>	<b>2,224</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,200</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		109,844	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(3,522)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>106,322</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(11,905)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT) (Index Code: 855300)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>11,803,287</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>67,502</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 11,870,789	
<b>Unsecured</b>	<b>0110</b>	<b>249,444</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>134,572</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		12,254,805	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(395,571)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>11,859,234</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(169)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **MOSQUITO FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For MOSQUITO FIRE (Index Code: 855400)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>118,303</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,435</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 119,738	
<b>Unsecured</b>	<b>0110</b>	<b>2,500</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,349</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		123,587	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(3,965)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>119,622</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(13,441)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(5,038)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GARDEN VALLEY FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GARDEN VALLEY FIRE (Index Code: 855500)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>320,960</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,623</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 329,583	
<b>Unsecured</b>	<b>0110</b>	<b>6,783</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,659</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		340,025	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(10,865)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>329,160</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(42,620)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		43,607	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(5)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT (Index Code: 855600)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,800,807</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>34,606</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,835,413	
<b>Unsecured</b>	<b>0110</b>	<b>59,191</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>31,933</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		2,926,537	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(94,739)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>2,831,798</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(311,811)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(40)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GEORGETOWN FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GEORGETOWN FIRE (Index Code: 855700)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>383,246</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>7,605</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 390,851	
<b>Unsecured</b>	<b>0110</b>	<b>8,099</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>4,369</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		403,319	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(12,927)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>390,392</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(62,363)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		70,026	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(6)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **LAKE VALLEY FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For LAKE VALLEY FIRE (Index Code: 855800)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,274,335</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>45,960</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,320,295	
<b>Unsecured</b>	<b>0110</b>	<b>69,198</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>37,331</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		3,426,824	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(109,244)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>3,317,580</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(165,053)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(48)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For EL DORADO COUNTY FIRE PROTECTION DISTRICT (Index Code: 856100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,152,454</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>152,811</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 7,305,265	
<b>Unsecured</b>	<b>0110</b>	<b>151,156</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>81,547</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		7,537,968	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(244,768)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>7,293,200</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(850,981)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		18,691	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(104)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **RESCUE FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For RESCUE FIRE (Index Code: 856000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>793,754</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,471</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 802,225	
<b>Unsecured</b>	<b>0110</b>	<b>16,775</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>9,050</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		828,050	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(26,912)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>801,138</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(38,020)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(12,985)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(12)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CSA#9, DIAMOND SPRINGS LIGHTING ZONE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CSA#9, DIAMOND SPRINGS LIGHTING ZONE (Index Code: 308903)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>31,645</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>190</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 31,835	
<b>Unsecured</b>	<b>0110</b>	<b>669</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>361</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		32,865	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(1,076)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>31,789</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,564)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(12,914)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **COUNTY WATER AGENCY**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For COUNTY WATER AGENCY (Index Code: 720000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,184,458</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>31,067</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(54,452)</b>	On Teeter Plan, see above.
Total of Subobject	0100	2,161,073	
<b>Unsecured</b>	<b>0110</b>	<b>46,165</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>24,905</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,232,143	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(72,135)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>2,160,008</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(242,179)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(31)	



# County of El Dorado

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **MEEKS BAY FIRE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For MEEKS BAY FIRE (Index Code: 855100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>569,934</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,438</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 574,372	
<b>Unsecured</b>	<b>0110</b>	<b>12,045</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>6,498</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		592,915	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(18,693)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>574,222</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(65,609)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		9,551	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(8)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CSA #2**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #2 (Index Code: 148310)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>20,917</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>247</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 21,164	
<b>Unsecured</b>	<b>0110</b>	<b>442</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>238</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
			-----
Total Estimated Property Tax Revenue		21,844	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(704)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
			-----
Net Estimated Revenue		<u>21,140</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(19,913)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CSA #3 MOSQUITO ABATEMENT**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #3 MOSQUITO ABATEMENT (Index Code: 423100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>343,445</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,177</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(38,156)</b>	On Teeter Plan, see above.
Total of Subobject	0100	309,466	
<b>Unsecured</b>	<b>0110</b>	<b>7,258</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,916</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		320,640	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(10,289)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>310,351</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(69,386)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(13,000)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(5)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CSA #5**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #5 (Index Code: 148510)**

<u>Current Year Roll Type</u>	FAMIS G/L <u>Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>39,214</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>296</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 39,510	
<b>Unsecured</b>	<b>0110</b>	<b>829</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>447</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		40,786	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(1,287)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>39,499</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(10,313)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CSA #7**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #7 (Index Code: 408210)**

<u>Current Year Roll Type</u>	FAMIS G/L <u>Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,494,298</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>42,339</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,536,637	
<b>Unsecured</b>	<b>0110</b>	<b>52,713</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>28,438</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		2,617,788	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(84,832)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>2,532,956</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(851,665)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		(54,404)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(36)	



# County of El Dorado

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Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **HAPPY HOMESTEAD CEMETERY**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For HAPPY HOMESTEAD CEMETERY (Index Code: 833000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>222,717</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,859</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(29,193)</b>	On Teeter Plan, see above.
Total of Subobject	0100	----- 196,383	
<b>Unsecured</b>	<b>0110</b>	<b>4,707</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,539</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		203,629	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(6,560)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>197,069</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(50,525)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(3)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **KELSEY CEMETERY**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For KELSEY CEMETERY (Index Code: 833100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,396</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>76</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,472	
<b>Unsecured</b>	<b>0110</b>	<b>30</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		1,518	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(48)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,470</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(277)	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GEORGETWN DIVIDE RECREATION**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For GEORGETWN DIVIDE RECREATION (Index Code: 840100)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>294,605</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,166</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 299,771	
<b>Unsecured</b>	<b>0110</b>	<b>6,226</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,359</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		309,356	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(10,025)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>299,331</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(21,683)	{ Negatives amts = reductions to your district’s revenues, while { Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(4)	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **BUCKEYE SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For BUCKEYE SCHOOL (Index Code: 901001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,378,931</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>69,844</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 8,448,775	
<b>Unsecured</b>	<b>0110</b>	<b>177,075</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>95,530</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		8,721,380	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>8,721,380</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(120)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.





# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **CAMINO SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For CAMINO SCHOOL (Index Code: 902001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,013,532</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>21,116</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,034,648	
<b>Unsecured</b>	<b>0110</b>	<b>21,419</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>11,555</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,067,622	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,067,622</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(15)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GOLD OAK SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GOLD OAK SCHOOL (Index Code: 904001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,273,553</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>15,385</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,288,938	
<b>Unsecured</b>	<b>0110</b>	<b>26,914</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,520</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,330,372	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,330,372</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(19)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **GOLD TRAIL SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For GOLD TRAIL SCHOOL (Index Code: 905001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,284,281</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>25,695</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,309,976	
<b>Unsecured</b>	<b>0110</b>	<b>27,141</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,642</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,351,759	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,351,759</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(19)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **INDIAN DIGGINGS SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For INDIAN DIGGINGS SCHOOL (Index Code: 906001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>60,743</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>743</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 61,486	
<b>Unsecured</b>	<b>0110</b>	<b>1,284</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>693</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		63,463	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>63,463</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(1)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: LAKE TAHOE UNIFIED  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For LAKE TAHOE UNIFIED (Index Code: 907001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>14,846,332</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>184,941</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(1,480,609)</b>	On Teeter Plan, see above.
Total of Subobject	0100	13,550,664	
<b>Unsecured</b>	<b>0110</b>	<b>313,753</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>169,266</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,033,683	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>14,033,683</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(214)

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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **LATROBE SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For LATROBE SCHOOL (Index Code: 908001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,231,792</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>9,354</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,241,146	
<b>Unsecured</b>	<b>0110</b>	<b>26,032</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,044</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,281,222	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,281,222</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(18)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **BLACK OAK MINE UNIFIED SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
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- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

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**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For BLACK OAK MINE UNIFIED SCHOOL (Index Code: 909001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,998,246</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>73,359</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	5,071,605	
<b>Unsecured</b>	<b>0110</b>	<b>105,630</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>56,986</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,234,221	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,234,221</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(72)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **MOTHER LODE SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

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**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For MOTHER LODE SCHOOL (Index Code: 910001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,931,135</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>40,805</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,971,940	
<b>Unsecured</b>	<b>0110</b>	<b>61,945</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>33,418</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		3,067,303	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>3,067,303</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(43)

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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **PIONEER SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
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The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

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**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For PIONEER SCHOOL (Index Code: 912001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,460,632</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>26,137</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,486,769	
<b>Unsecured</b>	<b>0110</b>	<b>30,868</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16,653</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,534,290	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,534,290</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(21)

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# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **PLACERVILLE SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
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The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

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**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For PLACERVILLE SCHOOL (Index Code: 913001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,539,586</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>65,458</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,605,044	
<b>Unsecured</b>	<b>0110</b>	<b>53,670</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>28,954</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		2,687,668	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>2,687,668</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(37)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **POLLOCK PINES SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For POLLOCK PINES SCHOOL (Index Code: 914001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,564,900</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>51,494</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,616,394	
<b>Unsecured</b>	<b>0110</b>	<b>33,072</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>17,842</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		1,667,308	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,667,308</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(24)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **RESCUE SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For RESCUE SCHOOL (Index Code: 915001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,265,197</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>49,502</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 7,314,699	
<b>Unsecured</b>	<b>0110</b>	<b>153,538</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>82,832</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		7,551,069	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>7,551,069</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(105)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **SILVER FORK SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For SILVER FORK SCHOOL (Index Code: 916001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>169,249</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>15,253</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 184,502	
<b>Unsecured</b>	<b>0110</b>	<b>3,577</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,930</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		190,009	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>190,009</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(2)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **EL DORADO HIGH SCHOOL DISTRICT**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For EL DORADO HIGH SCHOOL DISTRICT (Index Code: 918001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>22,728,220</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>297,612</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 23,025,832	
<b>Unsecured</b>	<b>0110</b>	<b>480,325</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>259,129</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		23,765,286	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>23,765,286</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(328)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **COUNTY SCHOOL SERVICES**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

**JOE HARN, CPA**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For COUNTY SCHOOL SERVICES (Index Code: 919001)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,143,148</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>74,053</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(155,613)</b>	On Teeter Plan, see above.
Total of Subobject	0100	5,061,588	
<b>Unsecured</b>	<b>0110</b>	<b>108,692</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>58,638</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,228,918	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,228,918</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(74)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: LAKE TAHOE COMMUNITY COLLEGE  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

*Final Revenue Estimates.doc*

JOE HARN, CPA



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
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Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues  
For LAKE TAHOE COMMUNITY COLLEGE (Index Code: 924010)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,573,863</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>44,517</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(356,435)</b>	On Teeter Plan, see above.
Total of Subobject	0100	3,261,945	
<b>Unsecured</b>	<b>0110</b>	<b>75,528</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>40,746</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,378,219	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>3,378,219</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **SIERRA COMMUNITY COLLEGE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For SIERRA COMMUNITY COLLEGE (Index Code: 974081)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>467,748</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,491</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 473,239	
<b>Unsecured</b>	<b>0110</b>	<b>9,885</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>5,333</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		488,457	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>488,457</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(7)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **LOS RIOS COMM COLLEGE**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For LOS RIOS COMM COLLEGE (Index Code: 975081)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,861,620</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>115,065</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 8,976,685	
<b>Unsecured</b>	<b>0110</b>	<b>187,276</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>101,033</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		9,264,994	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>9,264,994</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(127)

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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

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360 FAIR LANE  
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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **TAHOE TRUCKEE UNIFIED SCHOOL**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

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**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For TAHOE TRUCKEE UNIFIED SCHOOL (Index Code: 8976006)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,828,105</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>12,989</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,841,094	
<b>Unsecured</b>	<b>0110</b>	<b>38,634</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>20,843</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		1,900,571	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>1,900,571</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

(26)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **SOUTH LAKE TAHOE RDA**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For SOUTH LAKE TAHOE RDA (Index Code: 8970900)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>0</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>21,089</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>5,701,777</b>	On Teeter Plan, see above.
Total of Subobject	0100	5,722,866	
<b>Unsecured</b>	<b>0110</b>	<b>0</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>0</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,722,866	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(196,742)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,526,124</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:  
FYI, your district’s ERAF II amount for the FY is:  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5

0

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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PLACERVILLE, CALIFORNIA 95667  
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

[http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed\\_Valuation\\_by\\_Agency\\_/District.aspx](http://www.edc.gov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency_/District.aspx)

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) (Index Code: 991000)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>27,870,511</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>49,854</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total of Subobject	0100	----- 27,920,365	
<b>Unsecured</b>	<b>0110</b>	<b>588,999</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>317,756</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
		-----	
Total Estimated Property Tax Revenue		28,827,120	
<b>Property Tax Admin Fee</b>	<b>0100</b>	-	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>28,827,120</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		9,604,209	{ Negatives amts = reductions to your district’s revenues, while Positive amts = additions to your district’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
FYI, your district’s ERAF II amount for the FY is:		19,172,668	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		(398)	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 24, 2011  
TO: **total**  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Final Estimates of General Property Tax Revenue for the FY11/12 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2011/12 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 6, 2011 for the January 1, 2011 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2011 and continue through June 2012. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

The enclosed estimates for the current lien date rolls do **NOT** include the following:

- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS subject 1200 for those districts where the Auditor processes the pass-thru amounts for the benefit of the RDA. Other affected districts receive the revenue directly from the RDA.
- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2011.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2011/12 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).



# County of El Dorado

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

Date: August 25, 2011

To: Agencies located within the South Tahoe RDA Project #1 and #2:  
*General Fund, Accumulative Capital Outlay, CSA#3 Mosquito Abatement,  
City of South Lake Tahoe  
South Tahoe PUD  
Tahoe Joint Resource Conservation District  
County Water Agency  
Happy Homestead Cemetery  
Lake Tahoe Unified School  
County Office of Education  
Lake Tahoe Community College  
South Tahoe Redevelopment Agency*

From: Sally Zutter, Accounting Division Manager

Re: 2011/12 Revenue Estimate Clarification

The revenue estimates dated 8/24/11 for your agency contain calculations for Tax Increment (TI) for the South Tahoe RDA Project #1 and Project #2. Please see the information below regarding how the calculations were made:

### Project #1:

- A. The standard historical TI calculation method was used to determine the amount shown on the revenue estimate.
- B. The TI calculation was made without regard to recently enrolled legislation known as ABX1-26 and ABX1-27. Briefly, this legislation dissolved the RDAs and alternatively provided for a significantly reduced continuation plan. Both pieces of legislation have been legally challenged and are pending California Supreme Court Review over the next few months. Meanwhile, the State Auditor's association is working on implementation guidelines for the legislation, as it currently exists, but pending the outcome of the California Supreme Court decision(s).

### Project #2:

- A. This is the first year the Project would receive TI, so your agency would not have seen TI in previous years related to this project.
- B. The TI calculation for this year was negative, which effectively means that TI is \$0 for FY11/12.
- C. See above #A and #B.

Please contact me with any questions.

**FY11/12 Final Estimate of Current Year Roll Property Tax Revenues**  
**For total (Index Code: )**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>244,932,796</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan, districts guaranteed 100% of net billed amount by end of FY regardless of delinquencies.
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>3,101,938</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>Secured – Unitary/SBE Railroad</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>0</b>	On Teeter Plan, see above.
Total of Subobject	0100	----- 248,034,734	
<b>Unsecured</b>	<b>0110</b>	<b>5,176,263</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,792,528</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
	-----		
Total Estimated Property Tax Revenue		256,003,525	
<b>Property Tax Admin Fee</b>	<b>0100</b>	<b>(2,727,841)</b>	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
		-----	
Net Estimated Revenue		<u>253,275,684</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is: 0  
FYI, your district’s ERAF II amount for the FY is: 0  
FYI, your district’s “Mill Loss” pursuant to R&T2152.5 (3,526)

{ Negatives amts = reductions to your district’s revenues, while  
Positive amts = additions to your district’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.