



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: September 5, 2008
TO: **GENERAL FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GENERAL FUND

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	57,729,269	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.
Secured - Unitary/SBE (State Assessed Property)	0100	879,814	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	625	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(2,179,823)	On Teeter Plan, see above.
Total of Subobject	0100	56,429,885	
Unsecured	0110	1,338,574	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	592,162	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		58,360,621	
Property Tax Admin Fee	0100	(2,061,071)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>56,299,550</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(4,725,450)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(18,973,288)	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(324)	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **COUNTY ROAD TAX FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY ROAD TAX FUND

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,259,145	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.
Secured - Unitary/SBE (State Assessed Property)	0100	61,272	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	73	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,320,490	
Unsecured	0110	121,945	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	53,946	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,496,381	
Property Tax Admin Fee	0100	(143,107) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>5,353,274</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(425,486)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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		(29)	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **ACCUM CAPITAL OUTLAY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For ACCUM CAPITAL OUTLAY

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,256,900	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.
Secured - Unitary/SBE (State Assessed Property)	0100	17,548	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	13	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(45,210)	On Teeter Plan, see above.
Total of Subobject	0100	1,229,251	
Unsecured	0110	29,144	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	12,893	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,271,288	
Property Tax Admin Fee	0100	(33,248)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,238,040</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(440,342)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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		(7)	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **GREENSTONE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GREENSTONE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	166,390	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.
Secured - Unitary/SBE (State Assessed Property)	0100	754	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 167,144	
Unsecured	0110	3,858	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,707	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		172,709	
Property Tax Admin Fee	0100	(4,537) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>168,172</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(20,638)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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)	



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Assistant Auditor-Controller

DATE: September 5, 2008
TO: **CITY OF PLACERVILLE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CITY OF PLACERVILLE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	206,479	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.
Secured - Unitary/SBE (State Assessed Property)	0100	2,275	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	8	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 208,762	
Unsecured	0110	4,788	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,118	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		215,668	
Property Tax Admin Fee	0100	(52,713)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>162,955</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. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(32,908)	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(1)	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **PLACERVILLE PARKING**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For PLACERVILLE PARKING**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,303	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.
Secured - Unitary/SBE (State Assessed Property)	0100	885	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 22,188	
Unsecured	0110	494	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	219	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		22,901	
Property Tax Admin Fee	0100	(619)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>22,282</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. 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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **CITY OF S.L.T.**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CITY OF S.L.T.

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,679,992	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.
Secured - Unitary/SBE (State Assessed Property)	0100	88,607	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	5	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,625,572)	On Teeter Plan, see above.
Total of Subobject	0100	6,143,032	
Unsecured	0110	178,077	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	78,778	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,399,887	
Property Tax Admin Fee	0100	(243,402)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>6,156,485</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(767,985)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(941,020)	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(43)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **TAHOE CITY PUD ANNEX II**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE CITY PUD ANNEX II

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	440,459	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.
Secured - Unitary/SBE (State Assessed Property)	0100	2,598	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 443,057	
Unsecured	0110	10,213	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	4,518	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		457,788	
Property Tax Admin Fee	0100	(11,650) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>446,138</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. 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: September 5, 2008
TO: **TAHOE CITY PUD ANNEX IIA**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE CITY PUD ANNEX IIA

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	556,827	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.
Secured - Unitary/SBE (State Assessed Property)	0100	3,775	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 560,602	
Unsecured	0110	12,911	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	5,712	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		579,225	
Property Tax Admin Fee	0100	(14,423) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>564,802</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

(3)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. 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: September 5, 2008
TO: **TAHOE TRUCKEE SANITATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE TRUCKEE SANITATION

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	125,165	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.
Secured - Unitary/SBE (State Assessed Property)	0100	803	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 125,968	
Unsecured	0110	2,902	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,284	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		130,154	
Property Tax Admin Fee	0100	(3,272)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>126,882</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
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Due to rounding on bills. 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: September 5, 2008
TO: **KIRKWOOD P.U.D.**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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

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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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For KIRKWOOD P.U.D.

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	135	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.
Secured - Unitary/SBE (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 137	
Unsecured	0110	3	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		141	
Property Tax Admin Fee	0100	(3) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>138</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	<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 10px;">{</div> <div> <p>negatives amts = reductions to your district’s revenues, while</p> <p>positive amts = additions to your district’s revenues.</p> </div> </div> <p>Due to rounding on bills. Net of ERAF I and ERAF II.</p>



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **S. LAKE TAHOE P.U.D.**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For S. LAKE TAHOE P.U.D.

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,999,678	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.
Secured - Unitary/SBE (State Assessed Property)	0100	65,981	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	4	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(844,554)	On Teeter Plan, see above.
Total of Subobject	0100	6,221,109	
Unsecured	0110	162,303	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	71,799	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,455,211	
Property Tax Admin Fee	0100	(168,357)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>6,286,854</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

(39)

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Due to rounding on bills. 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: September 5, 2008
TO: **McKINNEY WATER**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For McKINNEY WATER**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	28,124	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.
Secured - Unitary/SBE (State Assessed Property)	0100	420	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 28,544	
Unsecured	0110	652	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	288	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		29,484	
Property Tax Admin Fee	0100	(772)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>28,712</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. 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: September 5, 2008
TO: **EL DORADO IRRIGATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO IRRIGATION**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,281,927	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.
Secured - Unitary/SBE (State Assessed Property)	0100	85,969	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	129	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 10,368,025	
Unsecured	0110	238,408	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	105,467	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		10,711,900	
Property Tax Admin Fee	0100	(280,367)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>10,431,533</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

(57)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. 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: September 5, 2008
TO: **TAHOE JT. R.C.D.**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE JT. R.C.D.

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	67,184	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.
Secured - Unitary/SBE (State Assessed Property)	0100	693	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(7,123)	On Teeter Plan, see above.
Total of Subobject	0100	60,754	
Unsecured	0110	1,558	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	689	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		63,001	
Property Tax Admin Fee	0100	(1,634)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>61,367</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. 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: September 5, 2008
TO: **GEORGETOWN P.U.D.**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN P.U.D.**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,400,093	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.
Secured - Unitary/SBE (State Assessed Property)	0100	25,801	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,425,895	
Unsecured	0110	32,464	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,361	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,472,720	
Property Tax Admin Fee	0100	(38,643)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,434,077</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. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(53,549)	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(8)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **ARROYO VISTA CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For ARROYO VISTA CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,882	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.
Secured - Unitary/SBE (State Assessed Property)	0100	111	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 10,993	
Unsecured	0110	252	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	112	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,357	
Property Tax Admin Fee	0100	(304) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>11,053</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(4,828)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **KNOLLS P.O. CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For KNOLLS P.O. CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,656	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.
Secured - Unitary/SBE (State Assessed Property)	0100	45	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,701	
Unsecured	0110	108	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	48	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		4,857	
Property Tax Admin Fee	0100	(132)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>4,725</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(3,903)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **WEST EL LARGO CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For WEST EL LARGO CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,841	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.
Secured - Unitary/SBE (State Assessed Property)	0100	52	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,893	
Unsecured	0110	43	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	19	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,955	
Property Tax Admin Fee	0100	(53)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,902</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(926)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **MARBLE MTN. CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For MARBLE MTN. CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	17,026	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.
Secured - Unitary/SBE (State Assessed Property)	0100	177	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 17,203	
Unsecured	0110	395	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	175	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		17,773	
Property Tax Admin Fee	0100	(473)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>17,300</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(7,083)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **FALLEN LEAF LAKE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For FALLEN LEAF LAKE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,547	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.
Secured - Unitary/SBE (State Assessed Property)	0100	294	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 21,841	
Unsecured	0110	500	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	221	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		22,562	
Property Tax Admin Fee	0100	(535)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>22,027</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(15,317)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **GRASSY RUN CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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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- 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GRASSY RUN CSD**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,601	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.
Secured - Unitary/SBE (State Assessed Property)	0100	203	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 21,804	
Unsecured	0110	501	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	222	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		22,527	
Property Tax Admin Fee	0100	(607)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>21,920</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(6,707)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **CSA#9, SHADOW LANE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CSA#9, SHADOW LANE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,435	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.
Secured - Unitary/SBE (State Assessed Property)	0100	13	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,448	
Unsecured	0110	33	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	15	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,496	
Property Tax Admin Fee	0100	(40)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,456</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(351)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **RISING HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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- VLF Swap amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
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The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For RISING HILL CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,017	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.
Secured - Unitary/SBE (State Assessed Property)	0100	125	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 11,142	
Unsecured	0110	255	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	113	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		11,510	
Property Tax Admin Fee	0100	(301)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>11,209</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(2,916)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **COSUMNES RIVER CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For COSUMNES RIVER CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,474	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.
Secured - Unitary/SBE (State Assessed Property)	0100	250	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 9,724	
Unsecured	0110	220	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	97	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		10,041	
Property Tax Admin Fee	0100	(270)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>9,771</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(7,799)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **GOLDEN WEST CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GOLDEN WEST CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	65,641	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.
Secured - Unitary/SBE (State Assessed Property)	0100	668	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 66,309	
Unsecured	0110	1,522	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	673	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		68,504	
Property Tax Admin Fee	0100	(1,738) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>66,766</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(31,236)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **SHOWCASE RANCHES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For SHOWCASE RANCHES CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,585	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.
Secured - Unitary/SBE (State Assessed Property)	0100	333	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 11,918	
Unsecured	0110	269	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	119	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		12,306	
Property Tax Admin Fee	0100	(320)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>11,986</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(5,850)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **MORTARA CIRCLE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For MORTARA CIRCLE CSD**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,602	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.
Secured - Unitary/SBE (State Assessed Property)	0100	60	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,662	
Unsecured	0110	107	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	47	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,816	
Property Tax Admin Fee	0100	(128) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>4,688</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(3,772)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **GARDEN VALLEY RE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GARDEN VALLEY RE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	15,646	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.
Secured - Unitary/SBE (State Assessed Property)	0100	215	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 15,861	
Unsecured	0110	363	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	160	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		16,384	
Property Tax Admin Fee	0100	(430)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>15,954</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(6,593)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **EL DORADO HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HILLS CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,394,217	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.
Secured - Unitary/SBE (State Assessed Property)	0100	26,543	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	3	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,420,763	
Unsecured	0110	125,076	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	55,331	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,601,170	
Property Tax Admin Fee	0100	(145,708)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>5,455,462</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(623,506)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(968,322)	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(30)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **HICKOK ROAD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For HICKOK ROAD CSD**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,630	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.
Secured - Unitary/SBE (State Assessed Property)	0100	126	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,756	
Unsecured	0110	131	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	58	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,945	
Property Tax Admin Fee	0100	(153)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>5,792</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(4,694)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **CONNIE LANE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CONNIE LANE CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,659	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.
Secured - Unitary/SBE (State Assessed Property)	0100	90	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 6,749	
Unsecured	0110	154	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	68	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		6,971	
Property Tax Admin Fee	0100	(266)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>6,705</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(1,268)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **E. CHINA HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For E. CHINA HILL CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,472	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.
Secured - Unitary/SBE (State Assessed Property)	0100	93	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 8,565	
Unsecured	0110	196	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	87	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,848	
Property Tax Admin Fee	0100	(233) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>8,615</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(2,823)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **SIERRA OAKS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For SIERRA OAKS CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,251	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.
Secured - Unitary/SBE (State Assessed Property)	0100	106	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,357	
Unsecured	0110	122	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	54	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,533	
Property Tax Admin Fee	0100	(148)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>5,385</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(619)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: CAMERON PARK CSD (REC)
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK CSD (REC)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	897,917	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.
Secured - Unitary/SBE (State Assessed Property)	0100	6,641	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 904,559	
Unsecured	0110	20,820	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	9,210	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		934,589	
Property Tax Admin Fee	0100	(24,513)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>910,076</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(135,151)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(46,568)	
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: September 5, 2008
TO: **CAM PARK CSD (FIRE)**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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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- 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CAM PARK CSD (FIRE)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,590,891	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.
Secured - Unitary/SBE (State Assessed Property)	0100	19,234	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,610,127	
Unsecured	0110	60,075	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	26,576	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		2,696,778	
Property Tax Admin Fee	0100	(70,734)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>2,626,044</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(271,448)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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		(14)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **CAMERON PARK AIRPORT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK AIRPORT

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,506	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.
Secured - Unitary/SBE (State Assessed Property)	0100	80	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 12,586	
Unsecured	0110	290	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	128	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		13,004	
Property Tax Admin Fee	0100	(345) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>12,659</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(10,564)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **HILLWOOD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For HILLWOOD CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,512	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.
Secured - Unitary/SBE (State Assessed Property)	0100	142	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 16,654	
Unsecured	0110	383	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	169	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		17,206	
Property Tax Admin Fee	0100	(445)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>16,761</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(3,904)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(2,322)	
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: September 5, 2008
TO: CAMERON ESTATES CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON ESTATES CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	83,858	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.
Secured - Unitary/SBE (State Assessed Property)	0100	898	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 84,756	
Unsecured	0110	1,944	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	860	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		87,560	
Property Tax Admin Fee	0100	(2,293)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>85,267</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(33,294)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **HOLIDAY LAKES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For HOLIDAY LAKES CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,277	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.
Secured - Unitary/SBE (State Assessed Property)	0100	45	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,322	
Unsecured	0110	99	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	44	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		4,465	
Property Tax Admin Fee	0100	(122)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>4,343</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(2,133)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **AUDUBON HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For AUDUBON HILLS CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	28,666	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.
Secured - Unitary/SBE (State Assessed Property)	0100	250	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 28,916	
Unsecured	0110	665	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	294	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		29,875	
Property Tax Admin Fee	0100	(789)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>29,086</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(4,818)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(1,054)	
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: September 5, 2008
TO: LAKEVIEW CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For LAKEVIEW CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,203	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.
Secured - Unitary/SBE (State Assessed Property)	0100	111	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 9,314	
Unsecured	0110	213	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	94	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		9,621	
Property Tax Admin Fee	0100	(252)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>9,369</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. 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: September 5, 2008
TO: **SPRINGFIELD MEAD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For SPRINGFIELD MEAD CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	75,278	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.
Secured - Unitary/SBE (State Assessed Property)	0100	368	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 75,646	
Unsecured	0110	1,745	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	772	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		78,163	
Property Tax Admin Fee	0100	(2,109)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>76,054</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(35,072)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **PIONEER FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For PIONEER FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	617,704	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.
Secured - Unitary/SBE (State Assessed Property)	0100	9,329	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 627,033	
Unsecured	0110	14,323	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	6,336	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		647,692	
Property Tax Admin Fee	0100	(16,938)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>630,754</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(62,422)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **LATROBE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For LATROBE FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	110,819	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.
Secured - Unitary/SBE (State Assessed Property)	0100	1,074	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	20	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 111,913	
Unsecured	0110	2,570	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,137	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		115,620	
Property Tax Admin Fee	0100	(3,056) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>112,564</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(12,546)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **E.D. HILLS WATER FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For E.D. HILLS WATER FIRE**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,608,541	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.
Secured - Unitary/SBE (State Assessed Property)	0100	58,481	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	9	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	13,667,031	
Unsecured	0110	315,543	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	139,590	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,122,164	
Property Tax Admin Fee	0100	(367,384)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>13,754,780</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

(75)

{ negatives amts = reductions to your district’s revenues, while
positive amts = additions to your district’s revenues.
Due to rounding on bills. 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: September 5, 2008
TO: **MOSQUITO FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For MOSQUITO FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	135,126	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.
Secured - Unitary/SBE (State Assessed Property)	0100	1,318	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 136,444	
Unsecured	0110	3,133	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,386	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		140,963	
Property Tax Admin Fee	0100	(3,656) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>137,307</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(15,367)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(5,760)	
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: September 5, 2008
TO: **GARDEN VALLEY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GARDEN VALLEY FIRE**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	345,394	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.
Secured - Unitary/SBE (State Assessed Property)	0100	8,143	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 353,537	
Unsecured	0110	8,009	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,543	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		365,089	
Property Tax Admin Fee	0100	(9,649)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>355,440</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(45,908)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		46,970	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **DIA SPRGS E.D. FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For DIA SPRGS E.D. FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,063,670	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.
Secured - Unitary/SBE (State Assessed Property)	0100	31,826	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	256	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,095,752	
Unsecured	0110	71,038	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	31,426	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		3,198,216	
Property Tax Admin Fee	0100	(84,331)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>3,113,885</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(341,381)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **GEORGETOWN FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	411,388	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.
Secured - Unitary/SBE (State Assessed Property)	0100	7,126	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 418,514	
Unsecured	0110	9,539	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	4,220	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		432,273	
Property Tax Admin Fee	0100	(11,140) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>421,133</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(67,000)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		75,233	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **LAKE VALLEY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE VALLEY FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,437,270	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.
Secured - Unitary/SBE (State Assessed Property)	0100	42,558	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,479,830	
Unsecured	0110	79,700	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	35,258	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		3,594,788	
Property Tax Admin Fee	0100	(94,082)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>3,500,706</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. Net of ERAF I and ERAF II.
		(173,422)	
		(19)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **EL DORADO CO. FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO CO. FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,861,324	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.
Secured - Unitary/SBE (State Assessed Property)	0100	143,428	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	100	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	8,004,852	
Unsecured	0110	182,282	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	80,638	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,267,772	
Property Tax Admin Fee	0100	(216,454)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>8,051,318</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(936,163)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		20,562	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(44)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **RESCUE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For RESCUE FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	860,806	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.
Secured - Unitary/SBE (State Assessed Property)	0100	7,730	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 868,537	
Unsecured	0110	19,960	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	8,830	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		897,327	
Property Tax Admin Fee	0100	(23,922)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>873,405</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(41,268)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(14,095)	
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: September 5, 2008
TO: **DIAM SPRGS LIGHTING**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For DIAM SPRGS LIGHTING

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	34,810	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.
Secured - Unitary/SBE (State Assessed Property)	0100	166	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 34,976	
Unsecured	0110	807	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	357	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		36,140	
Property Tax Admin Fee	0100	(1,034)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>35,106</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(5,026)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(14,221)	
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: September 5, 2008
TO: COUNTY WATER AGENCY
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY WATER AGENCY

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,358,129	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.
Secured - Unitary/SBE (State Assessed Property)	0100	28,793	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	25	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(71,376)	On Teeter Plan, see above.
Total of Subobject	0100	2,315,571	
Unsecured	0110	54,678	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	24,189	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,394,438	
Property Tax Admin Fee	0100	(62,580)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>2,331,858</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(261,669)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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		(13)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **MEEKS BAY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For MEEKS BAY FIRE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	565,164	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.
Secured - Unitary/SBE (State Assessed Property)	0100	3,978	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 569,142	
Unsecured	0110	13,105	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	5,797	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		588,044	
Property Tax Admin Fee	0100	(14,884) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>573,160</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(65,120)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		9,479	
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: September 5, 2008
TO: **CSA #2**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #2

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,898	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.
Secured - Unitary/SBE (State Assessed Property)	0100	226	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 22,124	
Unsecured	0110	508	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	225	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		22,857	
Property Tax Admin Fee	0100	(608)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>22,249</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(20,872)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **CSA #3 MOSQUITO ABATE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #3 MOSQUITO ABATE

Current Year Roll Type	FAMIS G/L Subobject	Estimated Revenue	Special Notes
Secured – Local	0100	369,134	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.
Secured - Unitary/SBE (State Assessed Property)	0100	3,863	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(50,016)	On Teeter Plan, see above.
Total of Subobject	0100	322,981	
Unsecured	0110	8,559	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,786	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		335,326	
Property Tax Admin Fee	0100	(8,696)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>326,630</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(74,640)	<div style="display: flex; align-items: center;"> { <div> <p>negatives amts = reductions to your district’s revenues, while</p> <p>positive amts = additions to your district’s revenues.</p> <p>Due to rounding on bills. Net of ERAF I and ERAF II.</p> </div> </div>
FYI: your district’s ERAF II amount for the FY is:		(13,985)	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(2)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **CSA #5**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #5

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	40,278	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.
Secured - Unitary/SBE (State Assessed Property)	0100	265	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 40,543	
Unsecured	0110	934	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	413	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		41,890	
Property Tax Admin Fee	0100	(1,066) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>40,824</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(10,598)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **CSA #7**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #7

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,786,083	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.
Secured - Unitary/SBE (State Assessed Property)	0100	39,449	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	38	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,825,570	
Unsecured	0110	64,601	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	28,578	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,918,749	
Property Tax Admin Fee	0100	(76,328) -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>2,842,421</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(952,143)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		(60,823)	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(15)	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **HAPPY HOMESTEAD CEM**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For HAPPY HOMESTEAD CEM

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	242,940	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.
Secured - Unitary/SBE (State Assessed Property)	0100	2,651	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(38,267)	On Teeter Plan, see above.
Total of Subobject	0100	207,324	
Unsecured	0110	5,633	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,492	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		215,449	
Property Tax Admin Fee	0100	(5,612)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>209,837</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(55,158)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **KELSEY CEMETERY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For KELSEY CEMETERY

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,489	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.
Secured - Unitary/SBE (State Assessed Property)	0100	73	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,562	
Unsecured	0110	35	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	15	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,612	
Property Tax Admin Fee	0100	(43)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,569</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(295)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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: September 5, 2008
TO: **GEORGETWN DIVIDE REC**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETWN DIVIDE REC

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	336,218	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.
Secured - Unitary/SBE (State Assessed Property)	0100	4,817	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 341,035	
Unsecured	0110	7,796	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,449	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		352,280	
Property Tax Admin Fee	0100	(9,152)	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>343,128</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		(24,767)	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. 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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **BUCKEYE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For BUCKEYE SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,473,417	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.
Secured - Unitary/SBE (State Assessed Property)	0100	62,674	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	58	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	9,536,149	
Unsecured	0110	219,661	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	97,174	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,852,984	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>9,852,984</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

(53)

{ negatives amts = reductions to your district’s revenues, while
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Due to rounding on bills. 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: September 5, 2008
TO: **CAMINO SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For CAMINO SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,111,434	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.
Secured - Unitary/SBE (State Assessed Property)	0100	19,803	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	1,131,238	
Unsecured	0110	25,771	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	11,401	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,168,410	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,168,410</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. 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: September 5, 2008
TO: **GOLD OAK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GOLD OAK SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,373,890	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.
Secured - Unitary/SBE (State Assessed Property)	0100	14,141	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,388,032	
Unsecured	0110	31,857	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,093	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,433,982	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,433,982</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)

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



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **GOLD TRAIL SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For GOLD TRAIL SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,370,994	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.
Secured - Unitary/SBE (State Assessed Property)	0100	24,083	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,395,078	
Unsecured	0110	31,789	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	14,063	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,440,930	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,440,930</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. 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: September 5, 2008
TO: **INDIAN DIGGINGS SCH**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For INDIAN DIGGINGS SCH**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	57,818	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.
Secured - Unitary/SBE (State Assessed Property)	0100	684	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 58,502	
Unsecured	0110	1,341	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	593	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		60,436	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>60,436</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

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Due to rounding on bills. 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: September 5, 2008
TO: **LAKE TAHOE UNIFIED**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
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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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE TAHOE UNIFIED

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	16,092,052	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.
Secured - Unitary/SBE (State Assessed Property)	0100	171,041	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	9	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,940,792)	On Teeter Plan, see above.
Total of Subobject	0100	14,322,310	
Unsecured	0110	373,129	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	165,065	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,860,504	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>14,860,504</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

(89)

{ negatives amts = reductions to your district’s revenues, while
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Due to rounding on bills. 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: September 5, 2008
TO: **LATROBE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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

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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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For LATROBE SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,392,459	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.
Secured - Unitary/SBE (State Assessed Property)	0100	8,324	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	133	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,400,916	
Unsecured	0110	32,287	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	14,283	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,447,486	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>1,447,486</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)

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **BLACK OAK MINE UNIF.**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For BLACK OAK MINE UNIF.

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,559,362	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.
Secured - Unitary/SBE (State Assessed Property)	0100	67,984	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	4	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 5,627,350	
Unsecured	0110	128,906	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	57,025	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,813,281	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>5,813,281</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

(31)

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **MOTHER LODE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For MOTHER LODE SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,183,124	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.
Secured - Unitary/SBE (State Assessed Property)	0100	37,737	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	241	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 3,221,102	
Unsecured	0110	73,808	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	32,651	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,327,561	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>3,327,561</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)

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Due to rounding on bills. 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: September 5, 2008
TO: **PIONEER SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For PIONEER SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,640,001	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.
Secured - Unitary/SBE (State Assessed Property)	0100	24,399	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,664,401	
Unsecured	0110	38,027	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	16,822	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,719,250	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,719,250</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

(9)

{ negatives amts = reductions to your district’s revenues, while
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Due to rounding on bills. 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: September 5, 2008
TO: **PLACERVILLE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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

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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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For PLACERVILLE SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,826,523	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.
Secured - Unitary/SBE (State Assessed Property)	0100	61,724	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	64	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,888,311	
Unsecured	0110	65,539	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	28,993	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,982,843	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>2,982,843</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

(16)

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Due to rounding on bills. 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: September 5, 2008
TO: **POLLOCK PINES SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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

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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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For POLLOCK PINES SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,775,425	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.
Secured - Unitary/SBE (State Assessed Property)	0100	48,794	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,824,220	
Unsecured	0110	41,167	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	18,211	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,883,598	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,883,598</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

(10)

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **RESCUE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For RESCUE SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,138,127	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.
Secured - Unitary/SBE (State Assessed Property)	0100	43,699	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	5	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	8,181,831	
Unsecured	0110	188,700	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	83,477	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,454,008	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>8,454,008</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

(45)

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **SILVER FORK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For SILVER FORK SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	166,796	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.
Secured - Unitary/SBE (State Assessed Property)	0100	14,625	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 181,421	
Unsecured	0110	3,868	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,711	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		187,000	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>187,000</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)

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Due to rounding on bills. 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: September 5, 2008
TO: **EL DORADO HIGH SCH**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HIGH SCH

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	25,334,818	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.
Secured - Unitary/SBE (State Assessed Property)	0100	274,402	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	401	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	25,609,621	
Unsecured	0110	587,442	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	259,873	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		26,456,936	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>26,456,936</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

(140)

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **COUNTY SCH SERVICES**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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The 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.
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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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY SCH SERVICES**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,661,329	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.
Secured - Unitary/SBE (State Assessed Property)	0100	68,667	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	61	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(203,978)	On Teeter Plan, see above.
Total of Subobject	0100	5,526,079	
Unsecured	0110	131,270	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	58,071	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,715,420	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>5,715,420</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

(31)

{ negatives amts = reductions to your district’s revenues, while
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Due to rounding on bills. 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: September 5, 2008
TO: LAKE TAHOE COMM COLL
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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

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

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE TAHOE COMM COLL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,873,750	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.
Secured - Unitary/SBE (State Assessed Property)	0100	41,171	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(467,218)	On Teeter Plan, see above.
Total of Subobject	0100	3,447,705	
Unsecured	0110	89,821	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	39,735	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,577,261	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>3,577,261</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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Due to rounding on bills. 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: September 5, 2008
TO: **SIERRA COMM COLL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

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

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

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For SIERRA COMM COLL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	536,634	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.
Secured - Unitary/SBE (State Assessed Property)	0100	5,032	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 541,666	
Unsecured	0110	12,443	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	5,505	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		559,614	
Property Tax Admin Fee	0100	0 -----	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>559,614</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

(3)

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Due to rounding on bills. 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: September 5, 2008
TO: **LOS RIOS COMM COLL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For LOS RIOS COMM COLL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,813,669	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.
Secured - Unitary/SBE (State Assessed Property)	0100	106,065	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	144	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	9,919,878	
Unsecured	0110	227,551	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	100,664	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,248,093	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>10,248,093</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

(54)

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **TAHOE TRUCKEE UNIF.**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE TRUCKEE UNIF.

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,812,752	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.
Secured - Unitary/SBE (State Assessed Property)	0100	11,559	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	1	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 1,824,312	
Unsecured	0110	42,033	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	18,594	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,884,939	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>1,884,939</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:
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(10)

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **SO. LAKE TAHOE RDA**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For SO. LAKE TAHOE RDA

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	0	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.
Secured - Unitary/SBE (State Assessed Property)	0100	16,979	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	4	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	7,473,929	On Teeter Plan, see above.
Total of Subobject	0100	7,490,912	
Unsecured	0110	0	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	0	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,490,912	
Property Tax Admin Fee	0100	(178390)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>7,312,522</u>	From current year lien date rolls.

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

0

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **EDUC. REV. AUG. FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2008/09 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 30, 2008 for the January 1, 2008 lien date. Per State law, the Auditor is required to provide each district with the district's assessed values. A five+ year history of the districts' assessed values may be located at the following website:

http://www.co.el-dorado.ca.us/auditor-controller/PropTax/PT_AssedVal.html

This final estimate is categorized, as shown on the flipside of this letter, in an effort to provide the districts additional details for budgeting purposes. The Assessor will begin processing roll corrections and/or escaped taxes in August 2008 and continue through June 2009. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the districts' current year tax roll property tax revenues.

The 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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

**FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For EDUC. REV. AUG. FUND**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	30,727,383	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.
Secured - Unitary/SBE (State Assessed Property)	0100	42,588	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	304	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100		On Teeter Plan, see above.
Total of Subobject	0100	----- 30,770,275	
Unsecured	0110	712,480	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	315,187	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		31,797,942	
Property Tax Admin Fee	0100	0	Estimated using last year’s fee w/ 15% increase.

Net Estimated Revenue		<u>31,797,942</u>	From current year lien date rolls.
FYI: your district’s ERAF I amount for the FY is:		10,604,110	{ negatives amts = reductions to your district’s revenues, while { positive amts = additions to your district’s revenues. Due to rounding on bills. Net of ERAF I and ERAF II.
FYI: your district’s ERAF II amount for the FY is:		21,151,124	
FYI: your district’s “Mill Loss” pursuant to R&T2152.5		(170)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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PLACERVILLE, CALIFORNIA 95667
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 5, 2008
TO: **total**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY08/09 Lien Date Tax Rolls

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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.
- 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 subobject 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 amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0179.
- Triple Flip amounts (applicable only to County/Cities). These revenues are posted to FAMIS subobject 0162.

The actual amount of the property tax administration fee will be deducted from your district's secured tax revenue account (FAMIS subobject 0100) in December 2008.

For those special districts using the County Treasury and Auditor's Office for financial transactions, the district's budget for fiscal year 2008/09 is due to this office (Attn: Bob Toscano) by August 30 pursuant to Government Code §29088. If your board has passed a resolution to extend the date to October 2 on a limited or permanent basis, please forward a copy of the resolution to this office (Attn: Bob Toscano) along with the budget by October 2.

FY08/09 Final Estimate of Current Year Roll Property Tax Revenues
For total

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	270,685,302	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.
Secured - Unitary/SBE (State Assessed Property)	0100	2,855,939	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	2,751	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	0	On Teeter Plan, see above.
Total of Subobject	0100	273,543,992	
Unsecured	0110	6,276,418	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,776,564	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		282,596,974	
Property Tax Admin Fee	0100	(4,500,264)	Estimated using last year’s fee w/ 15% increase.
Net Estimated Revenue		<u>278,096,710</u>	From current year lien date rolls.
FYI: “Mill Loss” pursuant to R&T2152.5		(1,500)	Due to rounding on bills. Net of ERAF I and ERAF II.