



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **GENERAL FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GENERAL FUND
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	53,259,994	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	903,467	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	951	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,792,867)	On Teeter Plan, see above.
Total of Subobject	0100	52,371,545	
Unsecured	0110	1,169,826	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	598,813	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		54,140,184	
Property Tax Admin Fee	0100	(2,132,915)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>52,007,269</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,358,525)	{ 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:		(17,500,036)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		774	



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BOB TOSCANO
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DATE: August 20, 2010
TO: **COUNTY ROAD TAX FUND**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: COUNTY ROAD TAX FUND
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	4,775,823	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	62,945	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	97	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	----- 4,838,865	
Unsecured	0110	104,898	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	53,696	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		4,997,459	
Property Tax Admin Fee	0100	(148,598)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>4,848,861</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(386,287)	{ 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		69	



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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For ACCUMULATIVE 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	1,158,736	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	17,990	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	18	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(37,184)	On Teeter Plan, see above.
Total of Subobject	0100	1,139,560	
Unsecured	0110	25,451	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	13,028	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,178,039	
Property Tax Admin Fee	0100	(34,661)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,143,378</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(405,850)	{ 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		17	



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FROM: Sally Zutter, Accounting Division Manager
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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	151,566	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	788	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	----- 152,355	
Unsecured	0110	3,329	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,704	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		157,388	
Property Tax Admin Fee	0100	(4,731) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>152,657</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(18,796)	{ 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	



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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	176,898	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	2,444	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		On Teeter Plan, see above.
Total of Subobject	0100	----- 179,355	
Unsecured	0110	3,885	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,989	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		185,229	
Property Tax Admin Fee	0100	(43,814)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>141,415</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:		(28,188)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		3	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **PLACERVILLE PARKING**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: PLACERVILLE PARKING
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	21,304	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	903	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	----- 22,207	
Unsecured	0110	468	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	240	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		22,915	
Property Tax Admin Fee	0100	(638)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>22,277</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: August 20, 2010
TO: **CITY OF SOUTH LAKE TAHOE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CITY OF SOUTH LAKE TAHOE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For CITY OF SOUTH LAKE TAHOE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,140,528	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	91,074	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	38	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,337,005)	On Teeter Plan, see above.
Total of Subobject	0100	5,894,635	
Unsecured	0110	156,838	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	80,282	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,131,755	
Property Tax Admin Fee	0100	(253,920)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,877,835</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(713,863)	{ 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:		(874,703)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		103	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **TAHOE CITY PUD ANNEX II**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: TAHOE CITY PUD ANNEX II
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	423,750	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	2,697	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	----- 426,449	
Unsecured	0110	9,307	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	4,764	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		440,520	
Property Tax Admin Fee	0100	(13,002)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>427,518</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **TAHOE CITY PUD ANNEX IIA**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: TAHOE CITY PUD ANNEX IIA
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

**FY10/11 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	568,654	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	3,908	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	----- 572,564	
Unsecured	0110	12,490	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	6,393	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		591,447	
Property Tax Admin Fee	0100	(17,144)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>574,303</u>	From current year lien date rolls.

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

{ 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: August 20, 2010
TO: **TAHOE TRUCKEE SANITATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: TAHOE TRUCKEE SANITATION
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	124,669	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	832	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	----- 125,501	
Unsecured	0110	2,738	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,402	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		129,641	
Property Tax Admin Fee	0100	(3,787) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>125,854</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

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **KIRKWOOD PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: KIRKWOOD PUD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For KIRKWOOD PUD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	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	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	----- 126	
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		130	
Property Tax Admin Fee	0100	(3)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>127</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:			<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> </div> </div>
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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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **SOUTH TAHOE PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: SOUTH TAHOE PUD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For SOUTH TAHOE PUD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,565,859	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	67,852	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	29	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(694,631)	On Teeter Plan, see above.
Total of Subobject	0100	5,939,109	
Unsecured	0110	144,215	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	73,821	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,157,145	
Property Tax Admin Fee	0100	(180,725)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,976,420</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

{ 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: August 20, 2010
TO: **McKINNEY WATER**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- 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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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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.
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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: McKINNEY WATER
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	27,196	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	430	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	----- 27,626	
Unsecured	0110	597	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	306	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		28,529	
Property Tax Admin Fee	0100	(843)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>27,686</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
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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: August 20, 2010
TO: **EL DORADO IRRIGATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

Continued on page 2

Date: August 20, 2010
To: EL DORADO IRRIGATION
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	9,290,550	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	88,693	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	175	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	----- 9,379,418	
Unsecured	0110	204,062	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	104,456	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		9,687,936	
Property Tax Admin Fee	0100	(287,788)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>9,400,148</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

135

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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: August 20, 2010
TO: **TAHOE JOINT RCD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: TAHOE JOINT RCD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE JOINT RCD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	63,490	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	712	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	(5,858)	On Teeter Plan, see above.
Total of Subobject	0100	58,344	
Unsecured	0110	1,395	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	714	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		60,453	
Property Tax Admin Fee	0100	(1,773)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>58,680</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.



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **GEORGETOWN PUD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GEORGETOWN PUD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETOWN PUD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,265,159	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	26,400	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	7	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	----- 1,291,566	
Unsecured	0110	27,788	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,224	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,333,578	
Property Tax Admin Fee	0100	(39,192)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>1,294,386</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

(48,377)
19

{ 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: August 20, 2010
TO: **ARROYO VISTA CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: ARROYO VISTA CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	10,789	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	114	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	----- 10,903	
Unsecured	0110	237	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	121	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,261	
Property Tax Admin Fee	0100	(328) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>10,933</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,787)	{ 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: August 20, 2010
TO: **KNOLLS PROPERTY OWNERS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: KNOLLS PROPERTY OWNERS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For KNOLLS PROPERTY OWNERS CSD**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,450	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	47	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	----- 4,497	
Unsecured	0110	98	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	50	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,645	
Property Tax Admin Fee	0100	(137)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>4,508</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,720)	{ 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: August 20, 2010
TO: **WEST EL LARGO CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: WEST EL LARGO CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	1,790	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	53	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	----- 1,843	
Unsecured	0110	39	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	20	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,902	
Property Tax Admin Fee	0100	(54)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>1,848</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(892)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **MARBLE MOUNTAIN CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: MARBLE MOUNTAIN CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For MARBLE MOUNTAIN CSD

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	15,214	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	182	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	----- 15,396	
Unsecured	0110	334	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	171	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		15,901	
Property Tax Admin Fee	0100	(483)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>15,418</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,330)	{ 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: August 20, 2010
TO: **FALLEN LEAF LAKE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: FALLEN LEAF LAKE CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	24,337	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	302	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	----- 24,639	
Unsecured	0110	535	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	274	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		25,448	
Property Tax Admin Fee	0100	(654)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>24,794</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(17,295)	{ 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: August 20, 2010
TO: **GRASSY RUN CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GRASSY RUN CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	18,222	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	209	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	----- 18,431	
Unsecured	0110	400	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	205	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		19,036	
Property Tax Admin Fee	0100	(576)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>18,460</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,656)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **CSA#9, SHADOW LANE ROAD ZONE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CSA#9, SHADOW LANE ROAD ZONE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For CSA#9, SHADOW LANE ROAD ZONE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,367	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	----- 1,380	
Unsecured	0110	30	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		1,425	
Property Tax Admin Fee	0100	(41)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,384</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(331)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **RISING HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: RISING HILL CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	10,068	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	129	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	----- 10,197	
Unsecured	0110	221	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		10,531	
Property Tax Admin Fee	0100	(313)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>10,218</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(2,664)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **COSUMNES RIVER CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: COSUMNES RIVER CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	8,502	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	255	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	----- 8,757	
Unsecured	0110	187	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	96	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,040	
Property Tax Admin Fee	0100	(263)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>8,777</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(7,001)	{ 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: August 20, 2010
TO: **GOLDEN WEST CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GOLDEN WEST CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	61,651	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	687	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	----- 62,338	
Unsecured	0110	1,354	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	693	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		64,385	
Property Tax Admin Fee	0100	(1,855)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>62,530</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(29,329)	{ 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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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **SHOWCASE RANCHES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: SHOWCASE RANCHES CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	10,789	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	341	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	----- 11,130	
Unsecured	0110	237	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	121	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		11,488	
Property Tax Admin Fee	0100	(330)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>11,158</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,448)	{ 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		0	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **MORTARA CIRCLE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
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- 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.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: MORTARA CIRCLE CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	3,977	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	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	----- 4,039	
Unsecured	0110	87	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	45	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,171	
Property Tax Admin Fee	0100	(124)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>4,047</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,258)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **GARDEN VALLEY RE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GARDEN VALLEY RE CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	14,369	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	220	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	----- 14,589	
Unsecured	0110	316	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	162	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		15,067	
Property Tax Admin Fee	0100	(446)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>14,621</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(6,058)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **EL DORADO HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: EL DORADO HILLS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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FY10/11 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	4,704,229	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	27,671	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		On Teeter Plan, see above.
Total of Subobject	0100	----- 4,731,925	
Unsecured	0110	103,326	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	52,891	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		4,888,142	
Property Tax Admin Fee	0100	(148,615)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>4,739,527</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(543,617)	{ 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:		(844,252)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		68	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **HICKOK ROAD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: HICKOK ROAD CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	5,220	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	130	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	----- 5,350	
Unsecured	0110	115	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	59	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,524	
Property Tax Admin Fee	0100	(163)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>5,361</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,366)	{ 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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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **CONNIE LANE CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CONNIE LANE CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	6,662	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	----- 6,755	
Unsecured	0110	146	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	75	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,976	
Property Tax Admin Fee	0100	(201) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>6,775</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(1,267)	{ 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: August 20, 2010
TO: **EAST CHINA HILL CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: EAST CHINA HILL CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For EAST 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	7,756	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	96	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	7,852	
Unsecured	0110	170	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		8,109	
Property Tax Admin Fee	0100	(231)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>7,878</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(2,587)	{ 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: August 20, 2010
TO: **SIERRA OAKS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
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- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: SIERRA OAKS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	5,196	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	109	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	----- 5,305	
Unsecured	0110	114	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		5,477	
Property Tax Admin Fee	0100	(153)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>5,324</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(613)	{ 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:		(277)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: CAMERON PARK CSD (RECREATION)
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CAMERON PARK CSD (RECREATION)
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON PARK CSD (RECREATION)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	834,150	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	6,865	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	----- 841,020	
Unsecured	0110	18,322	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	9,379	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		868,721	
Property Tax Admin Fee	0100	(25,322)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>843,399</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(125,522)	{ 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:		(43,250)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		12	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: CAMERON PARK CSD (FIRE)
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CAMERON PARK CSD (FIRE)
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For CAMERON 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	2,406,916	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	19,881	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		On Teeter Plan, see above.
Total of Subobject	0100	----- 2,426,810	
Unsecured	0110	52,867	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	27,061	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		2,506,738	
Property Tax Admin Fee	0100	(73,068)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>2,433,670</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(252,107)	{ 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		34	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **CAMERON PARK AIRPORT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CAMERON PARK AIRPORT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	12,131	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	84	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	----- 12,215	
Unsecured	0110	266	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	136	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		12,617	
Property Tax Admin Fee	0100	(359)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>12,258</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(10,248)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **HILLWOOD CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: HILLWOOD CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	16,258	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	146	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	----- 16,404	
Unsecured	0110	357	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	183	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		16,944	
Property Tax Admin Fee	0100	(489)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>16,455</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(3,840)	{ 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:		(2,284)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: CAMERON ESTATES CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CAMERON ESTATES CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	77,660	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	924	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	----- 78,584	
Unsecured	0110	1,706	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	873	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		81,163	
Property Tax Admin Fee	0100	(2,387)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>78,776</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(30,822)	{ 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: August 20, 2010
TO: **HOLIDAY LAKES CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: HOLIDAY LAKES CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	3,953	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	47	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	----- 4,000	
Unsecured	0110	87	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		4,131	
Property Tax Admin Fee	0100	(120)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>4,011</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(1,978)	{ 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: August 20, 2010
TO: **AUDUBON HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: AUDUBON HILLS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	27,569	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	258	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	----- 27,827	
Unsecured	0110	606	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	310	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		28,743	
Property Tax Admin Fee	0100	(818)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>27,925</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,633)	{ 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:		(1,013)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: LAKEVIEW CSD
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: LAKEVIEW CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	8,726	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	114	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	8,840	
Unsecured	0110	192	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	98	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,130	
Property Tax Admin Fee	0100	(260)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>8,870</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(5,020)	{ 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: August 20, 2010
TO: **ROLLING HILLS CSD**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
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- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: ROLLING HILLS CSD
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For ROLLING 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	67,617	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	384	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	68,001	
Unsecured	0110	1,485	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	760	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		70,246	
Property Tax Admin Fee	0100	(2,075)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>68,171</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(31,494)	{ 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: August 20, 2010
TO: **PIONEER FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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

Continued on page 2

Date: August 20, 2010
To: PIONEER FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	559,779	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	9,560	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	----- 569,341	
Unsecured	0110	12,295	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	6,294	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		587,930	
Property Tax Admin Fee	0100	(16,977) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>570,953</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(56,553)	{ 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		8	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **LATROBE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: LATROBE FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	105,751	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	1,105	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	21	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	----- 106,877	
Unsecured	0110	2,323	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,189	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		110,389	
Property Tax Admin Fee	0100	(3,195)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>107,194</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(11,969)	{ 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: August 20, 2010
TO: **EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,938,675	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	61,190	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	11,999,929	
Unsecured	0110	262,226	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	134,229	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		12,396,384	
Property Tax Admin Fee	0100	(376,209)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>12,020,175</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **MOSQUITO FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: MOSQUITO FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	118,951	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	1,357	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	----- 120,308	
Unsecured	0110	2,613	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	1,337	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		124,258	
Property Tax Admin Fee	0100	(3,570)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>120,688</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(13,525)	{ 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:		(5,069)	
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: August 20, 2010
TO: **GARDEN VALLEY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GARDEN VALLEY FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	321,504	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	8,320	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	----- 329,825	
Unsecured	0110	7,062	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,615	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		340,502	
Property Tax Admin Fee	0100	(9,967)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>330,535</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(42,721)	{ 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:		43,710	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		5	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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The 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.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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.
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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: DIAMOND SPRINGS-EL DORADO FIRE DISTRICT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,841,554	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	32,739	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	278	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	----- 2,874,571	
Unsecured	0110	62,413	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	31,948	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		2,968,932	
Property Tax Admin Fee	0100	(86,899)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>2,882,033</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(316,552)	{ 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		41	



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **GEORGETOWN FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GEORGETOWN FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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FY10/11 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	385,044	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	7,295	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	----- 392,340	
Unsecured	0110	8,457	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	4,329	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		405,126	
Property Tax Admin Fee	0100	(11,827)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>393,299</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(62,694)	{ 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:		70,398	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		6	



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Assistant Auditor-Controller

DATE: August 20, 2010
TO: **LAKE VALLEY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: LAKE VALLEY FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	3,271,171	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	43,692	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	16	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	----- 3,314,879	
Unsecured	0110	71,849	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	36,778	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		3,423,506	
Property Tax Admin Fee	0100	(100,717)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>3,322,789</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:			
FYI, your district’s “Mill Loss” pursuant to R&T2152.5			
		(165,001)	
		47	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: EL DORADO COUNTY FIRE PROTECTION DISTRICT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO COUNTY FIRE PROTECTION DISTRICT

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,281,803	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	146,771	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	136	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	----- 7,428,710	
Unsecured	0110	159,941	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	81,871	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		7,670,522	
Property Tax Admin Fee	0100	(224,115)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>7,446,407</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(866,935)	{ 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:		19,041	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		105	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **RESCUE FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: RESCUE FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	808,545	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	7,967	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	----- 816,517	
Unsecured	0110	17,759	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	9,091	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		843,367	
Property Tax Admin Fee	0100	(24,605)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>818,762</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(38,753)	{ 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:		(13,236)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		12	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **CSA#9, DIAMOND SPRINGS LIGHTING ZONE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CSA#9, DIAMOND SPRINGS LIGHTING ZONE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For CSA#9, DIAMOND SPRINGS LIGHTING ZONE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	32,491	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	173	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	----- 32,664	
Unsecured	0110	714	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	365	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		33,743	
Property Tax Admin Fee	0100	(979)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>32,764</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(4,687)	{ 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:		(13,262)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		0	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: COUNTY WATER AGENCY
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: COUNTY WATER AGENCY
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	2,216,072	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	29,556	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	35	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(58,706)	On Teeter Plan, see above.
Total of Subobject	0100	2,186,957	
Unsecured	0110	48,675	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	24,916	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,260,548	
Property Tax Admin Fee	0100	(66,587)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>2,193,961</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(245,845)	{ 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		32	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **MEEKS BAY FIRE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: MEEKS BAY FIRE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	563,011	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	4,116	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	----- 567,129	
Unsecured	0110	12,366	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	6,330	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		585,825	
Property Tax Admin Fee	0100	(17,021)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>568,804</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(64,854)	{ 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:		9,441	
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: August 20, 2010
TO: CSA #2
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CSA #2
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	21,130	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	233	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	----- 21,363	
Unsecured	0110	464	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	238	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		22,065	
Property Tax Admin Fee	0100	(638)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>21,427</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(20,146)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **CSA #3 MOSQUITO ABATEMENT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CSA #3 MOSQUITO ABATEMENT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For CSA #3 MOSQUITO ABATEMENT

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	348,053	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	3,967	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	(41,137)	On Teeter Plan, see above.
Total of Subobject	0100	310,884	
Unsecured	0110	7,645	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	3,913	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		322,442	
Property Tax Admin Fee	0100	(9,438)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>313,004</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(70,363)	{ 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:		(13,183)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		5	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **CSA #5**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CSA #5
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	38,755	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	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	----- 39,029	
Unsecured	0110	851	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	436	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		40,316	
Property Tax Admin Fee	0100	(1,189)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>39,127</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(10,195)	{ 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: August 20, 2010
TO: **CSA #7**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CSA #7
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	2,533,822	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	40,449	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	51	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	----- 2,574,322	
Unsecured	0110	55,654	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	28,488	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		2,658,464	
Property Tax Admin Fee	0100	(78,689)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>2,579,775</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(865,718)	{ 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:		(55,302)	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		36	



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Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **HAPPY HOMESTEAD CEMETERY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: HAPPY HOMESTEAD CEMETERY
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For HAPPY HOMESTEAD CEMETERY

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	226,790	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	2,721	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	(31,474)	On Teeter Plan, see above.
Total of Subobject	0100	198,038	
Unsecured	0110	4,981	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,550	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		205,569	
Property Tax Admin Fee	0100	(6,029)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>199,540</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(51,481)	{ 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

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **KELSEY CEMETERY**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: KELSEY CEMETERY
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	1,392	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	74	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	----- 1,466	
Unsecured	0110	31	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	16	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,513	
Property Tax Admin Fee	0100	(44)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,469</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(275)	{ 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	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **GEORGETWN DIVIDE RECREATION**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GEORGETWN DIVIDE RECREATION
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For GEORGETWN DIVIDE RECREATION**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	299,280	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	4,939	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	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	----- 304,220	
Unsecured	0110	6,574	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	3,365	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		314,159	
Property Tax Admin Fee	0100	(9,368) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>304,791</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		(22,041)	{ 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		4	



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **BUCKEYE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 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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- 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.
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Continued on page 2

Date: August 20, 2010
To: BUCKEYE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	8,517,454	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	64,916	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	99	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	8,582,469	
Unsecured	0110	187,081	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	95,764	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,865,314	
Property Tax Admin Fee	0100	(266,622)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>8,598,692</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.



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: CAMINO SCHOOL
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 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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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: CAMINO SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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FY10/11 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	1,042,744	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	20,267	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	6	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	----- 1,063,017	
Unsecured	0110	22,903	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	11,724	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,097,644	
Property Tax Admin Fee	0100	(31,593) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,066,051</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.



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **GOLD OAK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: GOLD OAK SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	1,282,262	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	14,548	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	7	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	----- 1,296,817	
Unsecured	0110	28,164	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	14,417	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,339,398	
Property Tax Admin Fee	0100	(38,455) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,300,943</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.



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **GOLD TRAIL SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

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

Continued on page 2

Date: August 20, 2010
To: GOLD TRAIL SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

**FY10/11 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	1,293,622	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	24,651	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	7	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	1,318,280	
Unsecured	0110	28,414	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,544	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,361,238	
Property Tax Admin Fee	0100	(39,412)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,321,826</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **INDIAN DIGGINGS SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: INDIAN DIGGINGS SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For INDIAN DIGGINGS SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	60,930	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	703	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	61,633	
Unsecured	0110	1,338	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	685	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		63,656	
Property Tax Admin Fee	0100	(1,879)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>61,777</u>	From current year lien date rolls.

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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: August 20, 2010
TO: **LAKE TAHOE UNIFIED**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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- 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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- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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.
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Continued on page 2

Date: August 20, 2010
To: LAKE TAHOE UNIFIED
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	15,096,861	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	175,652	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	68	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(1,596,268)	On Teeter Plan, see above.
Total of Subobject	0100	13,676,313	
Unsecured	0110	331,594	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	169,737	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,177,644	
Property Tax Admin Fee	0100	(416,284)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>13,761,360</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
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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: August 20, 2010
TO: **LATROBE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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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.
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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: LATROBE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	1,271,274	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	8,639	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	----- 1,280,057	
Unsecured	0110	27,923	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	14,293	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,322,273	
Property Tax Admin Fee	0100	(39,252)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>1,283,021</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

{ 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.



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **BLACK OAK MINE UNIFIED SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: BLACK OAK MINE UNIFIED SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For BLACK OAK MINE UNIFIED SCHOOL**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,059,143	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	69,806	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	26	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	----- 5,128,975	
Unsecured	0110	111,121	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	56,881	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		5,296,977	
Property Tax Admin Fee	0100	(156,021)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>5,140,956</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **MOTHER LODE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: MOTHER LODE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	2,979,970	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	38,760	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	264	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	----- 3,018,994	
Unsecured	0110	65,453	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	33,504	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,117,951	
Property Tax Admin Fee	0100	(90,660) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>3,027,291</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
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Due to rounding on bills. Net of ERAF I and ERAF II.



County of El Dorado

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **PIONEER SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- 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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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: PIONEER SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	1,479,693	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	25,007	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	7	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	----- 1,504,707	
Unsecured	0110	32,501	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	16,637	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,553,845	
Property Tax Admin Fee	0100	(44,825) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,509,020</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is:
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Due to rounding on bills. Net of ERAF I and ERAF II.



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **PLACERVILLE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
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Continued on page 2

Date: August 20, 2010
To: PLACERVILLE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 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	2,592,664	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	63,090	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	78	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	----- 2,655,832	
Unsecured	0110	56,946	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	29,150	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		2,741,928	
Property Tax Admin Fee	0100	(81,591)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>2,660,337</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.



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **POLLOCK PINES SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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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.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: POLLOCK PINES SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 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	1,601,752	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	49,815	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	----- 1,651,575	
Unsecured	0110	35,182	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	18,009	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,704,766	
Property Tax Admin Fee	0100	(49,513) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>1,655,253</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
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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: August 20, 2010
TO: **RESCUE SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: RESCUE SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

**FY10/11 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	7,349,594	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	45,460	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	7,395,092	
Unsecured	0110	161,430	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	82,633	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,639,155	
Property Tax Admin Fee	0100	(227,300)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>7,411,855</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **SILVER FORK SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: SILVER FORK SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	166,159	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	14,884	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	----- 181,044	
Unsecured	0110	3,650	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820 -----	1,868	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		186,562	
Property Tax Admin Fee	0100	(5,260) -----	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>181,302</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **EL DORADO HIGH SCHOOL DISTRICT**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: EL DORADO HIGH SCHOOL DISTRICT
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For EL DORADO HIGH SCHOOL DISTRICT**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	23,089,612	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	282,127	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	519	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	----- 23,372,258	
Unsecured	0110	507,150	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	259,601	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		24,139,009	
Property Tax Admin Fee	0100	(714,208)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>23,424,801</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.



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **COUNTY SCHOOL SERVICES**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
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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.
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- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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.
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- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: COUNTY SCHOOL SERVICES
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For COUNTY SCHOOL SERVICES**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,221,847	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	70,486	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	85	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(167,769)	On Teeter Plan, see above.
Total of Subobject	0100	5,124,649	
Unsecured	0110	114,695	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	58,710	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,298,054	
Property Tax Admin Fee	0100	(155,779)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,142,275</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.



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: LAKE TAHOE COMMUNITY COLLEGE
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: LAKE TAHOE COMMUNITY COLLEGE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For LAKE TAHOE COMMUNITY COLLEGE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,634,165	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	42,280	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	16	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	(384,279)	On Teeter Plan, see above.
Total of Subobject	0100	3,292,182	
Unsecured	0110	79,822	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	40,860	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,412,864	
Property Tax Admin Fee	0100	(100,209)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>3,312,655</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **SIERRA COMMUNITY COLLEGE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: SIERRA COMMUNITY COLLEGE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For SIERRA COMMUNITY COLLEGE**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	477,520	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	5,184	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	482,706	
Unsecured	0110	10,488	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	5,369	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		498,563	
Property Tax Admin Fee	0100	(14,769)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>483,794</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **LOS RIOS COMM COLLEGE**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: LOS RIOS COMM COLLEGE
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For LOS RIOS COMM COLLEGE

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,986,273	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	109,054	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	190	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	----- 9,095,517	
Unsecured	0110	197,378	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	101,035	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		9,393,930	
Property Tax Admin Fee	0100	(277,679)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>9,116,251</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

130

{ 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: August 20, 2010
TO: **TAHOE TRUCKEE UNIFIED SCHOOL**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: TAHOE TRUCKEE UNIFIED SCHOOL
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For TAHOE TRUCKEE UNIFIED SCHOOL

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,803,733	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	11,980	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	----- 1,815,721	
Unsecured	0110	39,618	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	20,280	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		1,875,619	
Property Tax Admin Fee	0100	(54,811)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>1,820,808</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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **SOUTH LAKE TAHOE RDA**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

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

Continued on page 2

Date: August 20, 2010
To: SOUTH LAKE TAHOE RDA
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

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Final Revenue Estimates.doc

FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For SOUTH 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	18,190	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	35	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Transfer, if applicable	0100	6,147,178	On Teeter Plan, see above.
Total of Subobject	0100	6,165,403	
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		6,165,403	
Property Tax Admin Fee	0100	(218,845)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.
Net Estimated Revenue		<u>5,946,558</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: August 20, 2010
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

Date: August 20, 2010
To: EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)
From: Sally Zutter, Accounting Division Manager
Subject: Final Estimates of General Property Tax Revenue for the FY09/10 Lien Date Tax Rolls
Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

**FY10/11 Final Estimate of Current Year Roll Property Tax Revenues
For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**

<u>Current Year Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	28,287,171	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	44,683	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	360	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	----- 28,332,214	
Unsecured	0110	621,312	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	318,039	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		29,271,565	
Property Tax Admin Fee	0100	(214,466)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>29,057,099</u>	From current year lien date rolls.
FYI, your district’s ERAF I amount for the FY is:		9,759,511	{ 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:		19,466,595	
FYI, your district’s “Mill Loss” pursuant to R&T2152.5		410	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 20, 2010
TO: **total**
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Final Estimates of General Property Tax Revenue for the FY10/11 Lien Date Tax Rolls

The Auditor/Controller has completed the final 1% general property tax revenue estimate for the fiscal year 2010/11 lien date tax rolls. This final estimate is based on the Assessor's assessed values as of July 3, 2010 for the January 1, 2010 lien date. Per State law, the Auditor is required to provide each district with the local agency's assessed values. A 10+ year history of the local agency's assessed values may be located at the following website:

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

This final estimate is categorized, as shown on the enclosure, in an effort to provide the local agencies additional details for budgeting purposes. The Assessor will begin processing assessment roll corrections and/or escaped assessments in August 2010 and continue through June 2011. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's current year tax roll property tax revenues.

Please note that Cameron Park Community Services District is seeking "Injunctive Relief" which, if granted, will delay the distribution of property tax revenues.

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

- The RDA ERAF pursuant to ABX4-26. The State DOF will notify RDAs of the amounts by 11/15/10.
- Billing/Collection of the Supplemental tax roll (pursuant to R&T§75 et seq.). The district's actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Billing decreases to prior year tax rolls. Postings of these items are shown in FAMIS subobjects 0120 and 0130 throughout the fiscal year.
- Refunds on prior year or current year tax rolls. Postings of these items are shown in FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Escaped taxes for prior/current roll year being billed during the current year. These revenues are posted to FAMIS subobjects 0100 and 0120 throughout the fiscal year.
- Billing/Collection of current/prior year Aircraft revenue. Aircraft is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Billing/Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see your prior year actual revenues plus applicable allocation laws.
- Any RDA Pass-thru agreement amounts (applicable only to districts whose boundaries overlap with the South Tahoe Redevelopment Agency). These revenues are posted to FAMIS 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 revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) which are posted to FAMIS subobject 0162.

Continued on page 2

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Page: 2

The actual amount of the property tax administration fee will be deducted from your local agency's secured tax revenue account (FAMIS subobject 0100) in December 2010.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2010/11 is due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

Final Revenue Estimates.doc

FY10/11 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	248,591,884	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	2,937,233	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
Secured – Unitary/SBE Railroad (State Assessed Property)	0100	3,959	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	----- 251,533,076	
Unsecured	0110	5,460,180	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
Homeowner’s Exemption	0820	2,794,971	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.

Total Estimated Property Tax Revenue		259,788,227	
Property Tax Admin Fee	0100	(7,710,895)	Estimated using last year’s fee w/ 15% increase. Under State Law, the County General Fund is required to pay the share calculated for K-12 Schools, Community Colleges, and ERAF.

Net Estimated Revenue		<u>252,077,332</u>	From current year lien date rolls.

FYI, your district’s ERAF I amount for the FY is: 0
FYI, your district’s ERAF II amount for the FY is: 0
FYI, your district’s “Mill Loss” pursuant to R&T2152.5 3,602

{ 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.