



# 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 26, 2014  
TO: **GENERAL FUND**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GENERAL FUND (Index Code: 152000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>55,477,346</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,026,812</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(1,142,659)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	55,361,499	
<b>Unsecured</b>	<b>0110</b>	<b>1,147,555</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>585,622</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		57,094,676	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,024,976)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>56,069,700</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (4,553,701)  
FYI: local agency’s ERAF II amount for the FY is: (18,127,233)  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (1,129)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (2,331,419)

} Negatives amounts = reductions to local agency’s revenues, while  
} Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **COUNTY ROAD TAX FUND**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

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

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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For COUNTY ROAD TAX FUND (Index Code: 304000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,077,896</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>72,471</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,150,367	
<b>Unsecured</b>	<b>0110</b>	<b>105,036</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>53,603</b> -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,309,006	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(94,269)</b> -----	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,214,737</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(409,945)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(102)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **ACCUMULATIVE CAPITAL OUTLAY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For ACCUMULATIVE CAPITAL OUTLAY (Index Code: 303210)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,204,861</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>20,416</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(23,699)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,201,578	
<b>Unsecured</b>	<b>0110</b>	<b>24,922</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>12,719</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,239,219	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(22,225)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,216,994</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(423,788)	{ Negatives amounts = reductions to local agency’s revenues, while { Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(25)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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JOE HARN, CPA  
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BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **GREENSTONE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GREENSTONE CSD (Index Code: 801500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>155,235</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,013</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	156,248	
<b>Unsecured</b>	<b>0110</b>	<b>3,211</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,639</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		161,098	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,920)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>158,178</u>	From current year lien date tax rolls.
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FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CITY OF PLACERVILLE (Index Code: 8970000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>180,765</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>3,127</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 183,892	
<b>Unsecured</b>	<b>0110</b>	<b>3,739</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,908</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 189,539	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,372)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>186,167</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(28,749)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(4)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)			
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **PLACERVILLE PARKING**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For PLACERVILLE PARKING (Index Code: 8970000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>21,358</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>983</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	22,341	
<b>Unsecured</b>	<b>0110</b>	<b>442</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>225</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		23,008	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(433)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>22,575</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

(1,752)  
0

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **CITY OF SOUTH LAKE TAHOE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CITY OF SOUTH LAKE TAHOE (Index Code: 8970100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,057,192</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>104,357</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(852,122)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	6,309,427	
<b>Unsecured</b>	<b>0110</b>	<b>145,978</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>74,496</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,529,901	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(117,516)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,412,385</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is: (674,726)  
FYI: local agency’s ERAF II amount for the FY is: (826,167)  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (143)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **TAHOE CITY PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For TAHOE CITY PUD (Index Code: 8971000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,184,437</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,272</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,192,709	
<b>Unsecured</b>	<b>0110</b>	<b>24,500</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>12,503</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,229,712	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(21,435)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,208,277</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (24)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.





# 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 26, 2014  
TO: **TAHOE TRUCKEE SANITATION**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For TAHOE TRUCKEE SANITATION (Index Code: 8971200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>149,066</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,042</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	150,108	
<b>Unsecured</b>	<b>0110</b>	<b>3,083</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,574</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		154,765	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,697)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>152,068</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

(3)

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **KIRKWOOD PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For KIRKWOOD PUD (Index Code: 8971400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>207</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 209	
<b>Unsecured</b>	<b>0110</b>	<b>4</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 215	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(4)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>211</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

0

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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
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# County of El Dorado

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **SOUTH TAHOE PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For SOUTH TAHOE PUD (Index Code: 8971500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>6,679,436</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>79,001</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(442,714)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	6,315,723	
<b>Unsecured</b>	<b>0110</b>	<b>138,164</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>70,508</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,524,395	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(116,790)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,407,605</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (135)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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# 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 26, 2014  
TO: **McKINNEY WATER**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For McKINNEY WATER (Index Code: 8970600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>29,393</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>490</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	29,883	
<b>Unsecured</b>	<b>0110</b>	<b>608</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>310</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		30,801	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(543)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>30,258</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1)

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# 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 26, 2014  
TO: **EL DORADO IRRIGATION**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For EL DORADO IRRIGATION (Index Code: 8971300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>9,726,738</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>105,076</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	9,831,814	
<b>Unsecured</b>	<b>0110</b>	<b>201,198</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>102,676</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,135,688	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(181,146)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,954,542</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (196)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **TAHOE JOINT RCD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

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- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For TAHOE JOINT RCD (Index Code: 811220)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>66,174</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>825</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(3,734)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	63,265	
<b>Unsecured</b>	<b>0110</b>	<b>1,369</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>699</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		65,333	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,164)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>64,169</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1)

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **GEORGETOWN DIVIDE PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GEORGETOWN DIVIDE PUD (Index Code: 8971601)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,280,496</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>29,474</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,309,970	
<b>Unsecured</b>	<b>0110</b>	<b>26,487</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,517</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,349,974	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(24,549)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,325,425</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is: (48,871)  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (26)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **ARROYO VISTA CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For ARROYO VISTA CSD (Index Code: 800200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>10,887</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>133</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,020	
<b>Unsecured</b>	<b>0110</b>	<b>225</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>115</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,360	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(213)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,147</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,818)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **KNOLLS PROPERTY OWNERS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For KNOLLS PROPERTY OWNERS CSD (Index Code: 800300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,795</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>55</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,850	
<b>Unsecured</b>	<b>0110</b>	<b>99</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>51</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,000	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(93)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,907</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,994)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **WEST EL LARGO CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For WEST EL LARGO CSD (Index Code: 800400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,866</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>58</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,924	
<b>Unsecured</b>	<b>0110</b>	<b>39</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>20</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,983	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(37)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,946</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(940)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **MARBLE MOUNTAIN CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For MARBLE MOUNTAIN CSD (Index Code: 800500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>16,123</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>211</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 16,334	
<b>Unsecured</b>	<b>0110</b>	<b>333</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>170</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 16,837	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(299)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,538</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,690)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **FALLEN LEAF LAKE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For FALLEN LEAF LAKE CSD (Index Code: 800600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>29,885</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>351</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 30,236	
<b>Unsecured</b>	<b>0110</b>	<b>618</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>315</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 31,169	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(545)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>30,624</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(21,198)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# 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 26, 2014  
TO: **CSA#9, SHADOW LANE ROAD ZONE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CSA#9, SHADOW LANE ROAD ZONE (Index Code: 308630)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,477</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>15</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,492	
<b>Unsecured</b>	<b>0110</b>	<b>31</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,539	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(29)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,510</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(363)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **RISING HILL CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For RISING HILL CSD (Index Code: 800900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>10,265</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>149</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,414	
<b>Unsecured</b>	<b>0110</b>	<b>212</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>108</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,734	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(194)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,540</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,708)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **COSUMNES RIVER CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For COSUMNES RIVER CSD (Index Code: 801000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,580</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>280</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 8,860	
<b>Unsecured</b>	<b>0110</b>	<b>177</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>91</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,128	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(168)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,960</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(7,059)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **GOLDEN WEST CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GOLDEN WEST CSD (Index Code: 801116)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>62,286</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>801</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 63,087	
<b>Unsecured</b>	<b>0110</b>	<b>1,288</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>657</b> -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		65,032	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,192)</b> -----	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>63,840</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(29,572)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **SHOWCASE RANCHES CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For SHOWCASE RANCHES CSD (Index Code: 801200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>10,783</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>375</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,158	
<b>Unsecured</b>	<b>0110</b>	<b>223</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>114</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,495	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(212)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,283</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,428)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **MORTARA CIRCLE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For MORTARA CIRCLE CSD (Index Code: 801300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,121</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>70</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,191	
<b>Unsecured</b>	<b>0110</b>	<b>85</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>44</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,320	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(79)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,241</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,367)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **GARDEN VALLEY RE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GARDEN VALLEY RE CSD (Index Code: 801600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>14,178</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>250</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	14,428	
<b>Unsecured</b>	<b>0110</b>	<b>293</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>150</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,871	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(275)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>14,596</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,962)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **EL DORADO HILLS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For EL DORADO HILLS CSD (Index Code: 8963100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,248,941</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>35,118</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,284,059	
<b>Unsecured</b>	<b>0110</b>	<b>108,574</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>55,408</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,448,041	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(93,716)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,354,325</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(605,417)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(940,228)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(106)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **HICKOK ROAD CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For HICKOK ROAD CSD (Index Code: 801700)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,443</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>144</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,587	
<b>Unsecured</b>	<b>0110</b>	<b>113</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>57</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,757	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(107)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,650</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,536)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **CONNIE LANE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CONNIE LANE CSD (Index Code: 801800)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,543</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>107</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,650	
<b>Unsecured</b>	<b>0110</b>	<b>156</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>80</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,886	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(140)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,746</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,434)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **EAST CHINA HILL CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For EAST CHINA HILL CSD (Index Code: 801900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,113</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>111</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 8,224	
<b>Unsecured</b>	<b>0110</b>	<b>168</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>86</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,478	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(156)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,322</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,699)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **SIERRA OAKS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For SIERRA OAKS CSD (Index Code: 802900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,314</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>121</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,435	
<b>Unsecured</b>	<b>0110</b>	<b>110</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>56</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,601	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(105)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,496</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(626)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(283)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# 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 26, 2014  
TO: **CAMERON PARK CSD (RECREATION)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CAMERON PARK CSD (RECREATION) (Index Code: 800112)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>841,102</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,247</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	849,349	
<b>Unsecured</b>	<b>0110</b>	<b>17,398</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>8,879</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		875,626	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(15,863)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>859,763</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(126,330)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(43,529)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(17)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **CAMERON PARK CSD (FIRE)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CAMERON PARK CSD (FIRE) (Index Code: 800111)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,426,987</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>23,877</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,450,864	
<b>Unsecured</b>	<b>0110</b>	<b>50,202</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>25,619</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,526,685	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(45,772)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,480,913</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(253,730)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(49)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **CAMERON PARK AIRPORT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CAMERON PARK AIRPORT (Index Code: 802200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>11,794</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>103</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,897	
<b>Unsecured</b>	<b>0110</b>	<b>244</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>124</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,265	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(230)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>12,035</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(9,933)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **HILLWOOD CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For HILLWOOD CSD (Index Code: 802301)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>16,952</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>174</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 17,126	
<b>Unsecured</b>	<b>0110</b>	<b>351</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>179</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 17,656	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(327)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>17,329</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,994)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(2,376)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **CAMERON ESTATES CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CAMERON ESTATES CSD (Index Code: 802400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>81,881</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,072</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 82,953	
<b>Unsecured</b>	<b>0110</b>	<b>1,694</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>864</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 85,511	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,571)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>83,940</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(32,438)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **HOLIDAY LAKES CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For HOLIDAY LAKES CSD (Index Code: 802500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,199</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>55</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,254	
<b>Unsecured</b>	<b>0110</b>	<b>87</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>44</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,385	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(80)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,305</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,087)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **AUDUBON HILLS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For AUDUBON HILLS CSD (Index Code: 802600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>27,889</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>307</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 28,196	
<b>Unsecured</b>	<b>0110</b>	<b>577</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>294</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 29,067	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(536)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>28,531</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,680)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(1,024)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: LAKEVIEW CSD  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For LAKEVIEW CSD (Index Code: 802700)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,891</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>131</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,022	
<b>Unsecured</b>	<b>0110</b>	<b>184</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>94</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,300	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(173)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,127</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,113)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# 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 26, 2014  
TO: **ROLLING HILLS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For ROLLING HILLS CSD (Index Code: 802800)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>72,058</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>488</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	72,546	
<b>Unsecured</b>	<b>0110</b>	<b>1,490</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>761</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		74,797	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,310)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>73,487</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(33,496)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **PIONEER FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For PIONEER FIRE (Index Code: 855000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>562,126</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>10,790</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	572,916	
<b>Unsecured</b>	<b>0110</b>	<b>11,627</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>5,934</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		590,477	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(10,880)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>579,597</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(56,685)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(11)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **LATROBE FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For LATROBE FIRE (Index Code: 855200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>107,672</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,295</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 108,967	
<b>Unsecured</b>	<b>0110</b>	<b>2,227</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,137</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 112,331	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,049)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>110,282</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(12,165)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT) (Index Code: 855300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>13,089,459</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>79,399</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 13,168,858	
<b>Unsecured</b>	<b>0110</b>	<b>270,755</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>138,173</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 13,577,786	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(235,247)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>13,342,539</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (265)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.





# County of El Dorado

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JOE HARN, CPA  
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BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **MOSQUITO FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
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- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For MOSQUITO FIRE (Index Code: 855400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>119,932</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,578</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 121,510	
<b>Unsecured</b>	<b>0110</b>	<b>2,481</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,266</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 125,257	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,306)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>122,951</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(13,610)	{ Negatives amounts = reductions to local agency’s revenues, while { Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(5,102)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **GARDEN VALLEY FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GARDEN VALLEY FIRE (Index Code: 855500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>326,850</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>9,200</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	336,050	
<b>Unsecured</b>	<b>0110</b>	<b>6,761</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,450</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		346,261	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(6,369)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>339,892</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(43,350)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		44,354	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(7)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT (Index Code: 855600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,878,978</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>38,034</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,917,012	
<b>Unsecured</b>	<b>0110</b>	<b>59,551</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>30,391</b> -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,006,954	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(55,006)</b> -----	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,951,948</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(320,117)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(59)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **GEORGETOWN FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GEORGETOWN FIRE (Index Code: 855700)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>386,207</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,184</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	394,391	
<b>Unsecured</b>	<b>0110</b>	<b>7,989</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>4,077</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		406,457	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(7,520)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>398,937</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(62,763)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		70,475	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(8)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# 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 26, 2014  
TO: LAKE VALLEY FIRE  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For LAKE VALLEY FIRE (Index Code: 855800)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,573,217</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50,314</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,623,531	
<b>Unsecured</b>	<b>0110</b>	<b>73,912</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>37,719</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,735,162	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(66,377)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,668,785</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is: (179,896)  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (72)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For EL DORADO COUNTY FIRE PROTECTION DISTRICT (Index Code: 856100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,393,762</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>164,166</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,557,928	
<b>Unsecured</b>	<b>0110</b>	<b>152,940</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>78,049</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,788,917	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(142,621)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,646,296</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(878,602)	{ Negatives amounts = reductions to local agency’s revenues, while { Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		19,298	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(151)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **RESCUE FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For RESCUE FIRE (Index Code: 856000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>828,556</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>9,397</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 837,953	
<b>Unsecured</b>	<b>0110</b>	<b>17,139</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>8,746</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 863,838	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(15,759)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>848,079</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(39,638)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(13,538)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(17)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **CSA#9, DIAMOND SPRINGS LIGHTING ZONE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CSA#9, DIAMOND SPRINGS LIGHTING ZONE (Index Code: 308903)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>32,529</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>221</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	32,750	
<b>Unsecured</b>	<b>0110</b>	<b>673</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>343</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		33,766	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(620)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>33,146</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,685)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(13,259)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **COUNTY WATER AGENCY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For COUNTY WATER AGENCY (Index Code: 720000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,306,640</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>33,913</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(37,415)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,303,138	
<b>Unsecured</b>	<b>0110</b>	<b>47,712</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>24,349</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,375,199	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(42,601)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,332,598</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(256,636)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(47)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **MEEKS BAY FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For MEEKS BAY FIRE (Index Code: 855100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>663,265</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,079</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	668,344	
<b>Unsecured</b>	<b>0110</b>	<b>13,720</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>7,001</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		689,065	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(12,078)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>676,987</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(76,258)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		11,101	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(14)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **CSA #2**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CSA #2 (Index Code: 148310)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>21,592</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>272</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 21,864	
<b>Unsecured</b>	<b>0110</b>	<b>447</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>228</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 22,539	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(415)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>22,124</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(20,549)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **CSA #3 MOSQUITO ABATEMENT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CSA #3 MOSQUITO ABATEMENT (Index Code: 423100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>363,890</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,582</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(26,218)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	342,254	
<b>Unsecured</b>	<b>0110</b>	<b>7,527</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,841</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		353,622	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(6,285)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>347,337</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(73,269)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(13,688)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(7)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# 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 26, 2014  
TO: **CSA #5**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CSA #5 (Index Code: 148510)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>43,001</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>338</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	43,339	
<b>Unsecured</b>	<b>0110</b>	<b>889</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>454</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		44,682	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(787)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>43,895</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(11,293)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **CSA #7**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CSA #7 (Index Code: 408210)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,643,677</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>45,901</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,689,578	
<b>Unsecured</b>	<b>0110</b>	<b>54,684</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>27,907</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,772,169	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(49,672)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,722,497</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(901,545)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:	(57,589)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)	(54)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **HAPPY HOMESTEAD CEMETERY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For HAPPY HOMESTEAD CEMETERY (Index Code: 833000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>231,802</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>3,123</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(20,059)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	214,866	
<b>Unsecured</b>	<b>0110</b>	<b>4,795</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,447</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		222,108	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,958)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>218,150</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(52,279)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(5)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# 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 26, 2014  
TO: **KELSEY CEMETERY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For KELSEY CEMETERY (Index Code: 833100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,426</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>81</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,507	
<b>Unsecured</b>	<b>0110</b>	<b>29</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>15</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,551	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(28)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,523</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(281)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **GEORGETOWN DIVIDE RECREATION**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GEORGETOWN DIVIDE RECREATION (Index Code: 840100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>308,888</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,591</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 314,479	
<b>Unsecured</b>	<b>0110</b>	<b>6,389</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,261</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		324,129	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(5,861)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>318,268</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(22,707)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(6)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **BUCKEYE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For BUCKEYE SCHOOL (Index Code: 901001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>9,153,155</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>79,082</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,232,237	
<b>Unsecured</b>	<b>0110</b>	<b>189,333</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>96,621</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,518,191	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>9,518,191</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (185)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 167,192

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **CAMINO SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For CAMINO SCHOOL (Index Code: 902001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,046,388</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>22,702</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,069,090	
<b>Unsecured</b>	<b>0110</b>	<b>21,644</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>11,046</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,101,780	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,101,780</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (21)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 20,309

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **GOLD OAK SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GOLD OAK SCHOOL (Index Code: 904001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,317,043</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>16,935</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,333,978	
<b>Unsecured</b>	<b>0110</b>	<b>27,243</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,903</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,375,124	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,375,124</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (27)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 25,355

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# 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 26, 2014  
TO: **GOLD TRAIL SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For GOLD TRAIL SCHOOL (Index Code: 905001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,328,656</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>27,665</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,356,321	
<b>Unsecured</b>	<b>0110</b>	<b>27,483</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,025</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,397,829	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,397,829</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (27)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 25,638

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Positive amounts = additions to local agency’s revenues.  
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# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **INDIAN DIGGINGS SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For INDIAN DIGGINGS SCHOOL (Index Code: 906001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>59,823</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>816</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 60,639	
<b>Unsecured</b>	<b>0110</b>	<b>1,237</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>632</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 62,508	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>62,508</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (1)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 1,162

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# 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 26, 2014  
TO: LAKE TAHOE UNIFIED  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For LAKE TAHOE UNIFIED (Index Code: 907001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>15,402,735</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>202,509</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(1,017,360)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	14,587,884	
<b>Unsecured</b>	<b>0110</b>	<b>318,606</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>162,592</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		15,069,082	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>15,069,082</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (312)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 269,630

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# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **LATROBE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For LATROBE SCHOOL (Index Code: 908001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,287,624</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>10,640</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,298,264	
<b>Unsecured</b>	<b>0110</b>	<b>26,634</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,592</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,338,490	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,338,490</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (26)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 23,597

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.





# 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 26, 2014  
TO: **BLACK OAK MINE UNIFIED SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For BLACK OAK MINE UNIFIED SCHOOL (Index Code: 909001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,122,452</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>79,931</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,202,383	
<b>Unsecured</b>	<b>0110</b>	<b>105,958</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>54,073</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,362,414	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,362,414</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (103)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 97,749

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **MOTHER LODE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For MOTHER LODE SCHOOL (Index Code: 910001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,995,825</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>44,566</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,040,391	
<b>Unsecured</b>	<b>0110</b>	<b>61,969</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>31,624</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,133,984	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,133,984</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (60)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 57,734

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **PIONEER SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For PIONEER SCHOOL (Index Code: 912001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,490,370</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>28,242</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,518,612	
<b>Unsecured</b>	<b>0110</b>	<b>30,828</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>15,732</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,565,172	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,565,172</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (30)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 28,832

{ Negatives amounts = reductions to local agency’s revenues, while  
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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **PLACERVILLE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For PLACERVILLE SCHOOL (Index Code: 913001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,663,921</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>69,961</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,733,882	
<b>Unsecured</b>	<b>0110</b>	<b>55,103</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>28,120</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,817,105	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,817,105</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (54)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 51,326

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.





# 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 26, 2014  
TO: **POLLOCK PINES SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For POLLOCK PINES SCHOOL (Index Code: 914001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,576,139</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>54,676</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,630,815	
<b>Unsecured</b>	<b>0110</b>	<b>32,602</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16,638</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,680,055	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,680,055</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (32)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 30,609

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **RESCUE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For RESCUE SCHOOL (Index Code: 915001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,813,096</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>56,995</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,870,091	
<b>Unsecured</b>	<b>0110</b>	<b>161,613</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>82,475</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,114,179	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,114,179</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (158)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 144,185

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **SILVER FORK SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For SILVER FORK SCHOOL (Index Code: 916001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>182,476</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>15,991</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 198,467	
<b>Unsecured</b>	<b>0110</b>	<b>3,774</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,926</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 204,167	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>204,167</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)			
FYI: Unreimbursed Schools’ Property Tax Administrative Cost	(4)	3,723	



# 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 26, 2014  
TO: **EL DORADO HIGH SCHOOL DISTRICT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For EL DORADO HIGH SCHOOL DISTRICT (Index Code: 918001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>24,120,228</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>326,563</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 24,446,791	
<b>Unsecured</b>	<b>0110</b>	<b>498,926</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>254,614</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 25,200,331	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>25,200,331</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (489)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 451,562

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **COUNTY SCHOOL SERVICES**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For COUNTY SCHOOL SERVICES (Index Code: 919001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,389,452</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>80,752</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(106,925)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,363,279	
<b>Unsecured</b>	<b>0110</b>	<b>111,481</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>56,891</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,531,651	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,531,651</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (109)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 99,461

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: LAKE TAHOE COMMUNITY COLLEGE  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

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

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For LAKE TAHOE COMMUNITY COLLEGE (Index Code: 924010)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,707,715</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>48,745</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>(244,915)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,511,545	
<b>Unsecured</b>	<b>0110</b>	<b>76,694</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>39,139</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,627,378	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,627,378</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (75)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 64,904

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# 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 26, 2014  
TO: **SIERRA COMMUNITY COLLEGE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
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- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For SIERRA COMMUNITY COLLEGE (Index Code: 974081)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>483,329</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>6,054</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 489,383	
<b>Unsecured</b>	<b>0110</b>	<b>9,998</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>5,102</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 504,483	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>504,483</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(10)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		9,098	



# 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 26, 2014  
TO: **LOS RIOS COMM COLLEGE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

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The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For LOS RIOS COMM COLLEGE (Index Code: 975081)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>9,439,001</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>126,335</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	9,565,336	
<b>Unsecured</b>	<b>0110</b>	<b>195,246</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>99,639</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,860,221	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,860,221</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (190)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 176,608

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Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
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# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **TAHOE TRUCKEE UNIFIED SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

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- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
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- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

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**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For TAHOE TRUCKEE UNIFIED SCHOOL (Index Code: 8976006)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,155,786</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>15,011</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,170,797	
<b>Unsecured</b>	<b>0110</b>	<b>44,592</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>22,757</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,238,146	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,238,146</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (44)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 38,980

} Negatives amounts = reductions to local agency’s revenues, while  
} Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For SOUTH TAHOE RDA SUCCESSOR AGENCY (Index Code: 8970900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>0</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>24,824</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>3,917,820</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,942,644	
<b>Unsecured</b>	<b>0110</b>	<b>0</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>0</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,942,644	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(85,726)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,856,918</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “rejection of odd cent” (R&T2152.5) 0  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

{ Negatives amounts = reductions to local agency’s revenues, while  
Positive amounts = additions to local agency’s revenues.  
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.  
The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) (Index Code: 991000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>29,347,630</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>0</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 29,347,630	
<b>Unsecured</b>	<b>0110</b>	<b>607,055</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>309,795</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 30,264,480	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>-</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>30,264,480</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		10,106,419	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		20,158,056	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(593)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		543,765	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 26, 2014  
TO: **Grand Totals**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY14/15 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2014/15 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

[http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution\\_of\\_Proposition\\_13\\_s\\_1\\_General\\_Property\\_Tax.aspx](http://www.edcgov.us/Government/Auditor-Controller/PropTax/Distribution_of_Proposition_13_s_1_General_Property_Tax.aspx)

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 1, 2014 for the January 1, 2014 statewide lien date. Pursuant to State law, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2014 and continue through June 2015. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed estimates.

The enclosed estimates for the current year lien date tax rolls do **NOT** include the following, which are processed throughout the fiscal year:

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue 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.
- 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 the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2014.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2014/15 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY14/15 Current Year Property Tax Roll – Revenue Estimates**  
**For Grand Totals (Index Code: N/A)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>259,199,266</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “rejection of odd cent” loss pursuant to R&T 2152.5. On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>3,336,617</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Tax Increment, if applicable</b>	<b>0100</b>	<b>0</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	262,535,883	
<b>Unsecured</b>	<b>0110</b>	<b>5,361,533</b>	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,736,121</b>	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		270,633,537	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,529,626)</b>	Estimated using last year’s actual cost with a 0% estimated increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>268,103,911</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(10,106,419)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(20,158,056)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(5,249)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(2,331,419)	