



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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PLACERVILLE, CALIFORNIA 95667
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **COUNTY GENERAL FUND**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 Current Year Property Tax Roll – Revenue Estimates
For COUNTY 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>
Secured – Local	0100	58,440,757	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).
Secured - Unitary/SBE (State Assessed Property)	0100	1,076,750	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(1,119,177)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	58,398,330	
Unsecured	0110	1,153,783	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	587,569	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		60,139,682	
Property Tax Administrative Cost	0100	(1,259,305)	Estimated using last year’s actual cost + 56.25% 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>58,880,377</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(4,783,765)	{ 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:	(19,043,066)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)	(1,313)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost	(2,866,608)	



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **COUNTY ROAD TAX FUND**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	5,399,693	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).
Secured - Unitary/SBE (State Assessed Property)	0100	76,631	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,476,324	
Unsecured	0110	106,605	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	54,289	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,637,218	
Property Tax Administrative Cost	0100	(117,098)	Estimated using last year’s actual cost + 56.25% 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>5,520,120</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(435,313)	{ 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)		(121)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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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.
- 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.
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FY15/16 Current Year Property Tax Roll – Revenue Estimates
For COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND (Index Code: 303210)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,269,443	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).
Secured - Unitary/SBE (State Assessed Property)	0100	21,463	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(23,212)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,267,694	
Unsecured	0110	25,062	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	12,763	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,305,519	
Property Tax Administrative Cost	0100	(27,333)	Estimated using last year’s actual cost + 56.25% 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>1,278,186</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(445,298)	{ 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)		(29)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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DATE: August 26, 2015
TO: **GREENSTONE CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
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FY15/16 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>
Secured – Local	0100	162,886	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).
Secured - Unitary/SBE (State Assessed Property)	0100	1,119	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	164,005	
Unsecured	0110	3,216	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,638	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		168,859	
Property Tax Administrative Cost	0100	(3,553)	Estimated using last year’s actual cost + 56.25% 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>165,306</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(20,133)	{ 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)		(4)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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FY15/16 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>
Secured – Local	0100	194,513	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).
Secured - Unitary/SBE (State Assessed Property)	0100	3,286	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 197,799	
Unsecured	0110	3,840	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,956	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 203,595	
Property Tax Administrative Cost	0100	(4,181)	Estimated using last year’s actual cost + 56.25% 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>199,414</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:		(30,894)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(4)	
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, 2015
TO: **PLACERVILLE PARKING**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	21,376	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).
Secured - Unitary/SBE (State Assessed Property)	0100	1,015	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	22,391	
Unsecured	0110	422	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	215	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		23,028	
Property Tax Administrative Cost	0100	(508)	Estimated using last year’s actual cost + 56.25% 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>22,520</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:		(1,752)	
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, 2015
TO: **CITY OF SOUTH LAKE TAHOE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	7,398,887	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).
Secured - Unitary/SBE (State Assessed Property)	0100	109,823	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(834,610)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	6,674,100	
Unsecured	0110	146,074	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	74,389	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,894,563	
Property Tax Administrative Cost	0100	(144,027)	Estimated using last year’s actual cost + 56.25% 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>6,750,536</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(701,630)	{ 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:		(859,109)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(166)	
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, 2015
TO: **TAHOE CITY PUD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,283,603	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).
Secured - Unitary/SBE (State Assessed Property)	0100	9,056	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,292,659	
Unsecured	0110	25,342	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	12,905 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,330,906	
Property Tax Administrative Cost	0100	(27,123) -----	Estimated using last year’s actual cost + 56.25% 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>1,303,783</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) (29)
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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **TAHOE TRUCKEE SANITATION**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	161,629	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).
Secured - Unitary/SBE (State Assessed Property)	0100	1,141	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	162,770	
Unsecured	0110	3,191	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,625	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		167,586	
Property Tax Administrative Cost	0100	(3,414)	Estimated using last year’s actual cost + 56.25% 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>164,172</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)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

(4) {
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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015

TO: **KIRKWOOD PUD**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	219	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).
Secured - Unitary/SBE (State Assessed Property)	0100	2	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 221	
Unsecured	0110	4	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	2	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 227	
Property Tax Administrative Cost	0100	(5)	Estimated using last year’s actual cost + 56.25% 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>222</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

} 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **SOUTH TAHOE PUD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	7,034,162	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).
Secured - Unitary/SBE (State Assessed Property)	0100	83,949	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(433,616)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	6,684,495	
Unsecured	0110	138,873	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	70,722	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,894,090	
Property Tax Administrative Cost	0100	(143,905)	Estimated using last year’s actual cost + 56.25% 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>6,750,185</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

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **McKINNEY WATER**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	31,872	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).
Secured - Unitary/SBE (State Assessed Property)	0100	515	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	32,387	
Unsecured	0110	629	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	320	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		33,336	
Property Tax Administrative Cost	0100	(680)	Estimated using last year’s actual cost + 56.25% 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>32,656</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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **EL DORADO IRRIGATION**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	10,281,998	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).
Secured - Unitary/SBE (State Assessed Property)	0100	112,411	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	10,394,409	
Unsecured	0110	202,995	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	103,376	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,700,780	
Property Tax Administrative Cost	0100	(223,558)	Estimated using last year’s actual cost + 56.25% 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>10,477,222</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) (230)
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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **TAHOE JOINT RCD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	70,031	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).
Secured - Unitary/SBE (State Assessed Property)	0100	875	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(3,657)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	67,249	
Unsecured	0110	1,383	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	704	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		69,336	
Property Tax Administrative Cost	0100	(1,441)	Estimated using last year’s actual cost + 56.25% 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>67,895</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 (2)

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **GEORGETOWN DIVIDE PUD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,340,705	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).
Secured - Unitary/SBE (State Assessed Property)	0100	30,767	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,371,472	
Unsecured	0110	26,469	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	13,480	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,411,421	
Property Tax Administrative Cost	0100	(29,775)	Estimated using last year’s actual cost + 56.25% 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>1,381,646</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: (51,098)
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (30)
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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **ARROYO VISTA CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	11,426	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).
Secured - Unitary/SBE (State Assessed Property)	0100	142	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,568	
Unsecured	0110	226	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	115	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,909	
Property Tax Administrative Cost	0100	(250)	Estimated using last year’s actual cost + 56.25% 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>11,659</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,056)	{ 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, 2015
TO: **KNOLLS PROPERTY OWNERS CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	5,139	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).
Secured - Unitary/SBE (State Assessed Property)	0100	59	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,198	
Unsecured	0110	101	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	52	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,351	
Property Tax Administrative Cost	0100	(111)	Estimated using last year’s actual cost + 56.25% 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>5,240</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,281)	{ 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, 2015
TO: **WEST EL LARGO CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,995	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).
Secured - Unitary/SBE (State Assessed Property)	0100	61	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,056	
Unsecured	0110	39	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	20	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,115	
Property Tax Administrative Cost	0100	(44)	Estimated using last year’s actual cost + 56.25% 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>2,071</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,004)	{ 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, 2015
TO: **MARBLE MOUNTAIN CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	21,157	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).
Secured - Unitary/SBE (State Assessed Property)	0100	224	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 21,381	
Unsecured	0110	418	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	213	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 22,012	
Property Tax Administrative Cost	0100	(372)	Estimated using last year’s actual cost + 56.25% 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>21,640</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(8,772)	{ 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, 2015
TO: **FALLEN LEAF LAKE CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	33,047	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).
Secured - Unitary/SBE (State Assessed Property)	0100	374	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	33,421	
Unsecured	0110	652	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	332	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		34,405	
Property Tax Administrative Cost	0100	(688)	Estimated using last year’s actual cost + 56.25% 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>33,717</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(23,417)	{ 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:			
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
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, 2015
TO: **CSA#9, SHADOW LANE ROAD ZONE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,531	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).
Secured - Unitary/SBE (State Assessed Property)	0100	17	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,548	
Unsecured	0110	30	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	15	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,593	
Property Tax Administrative Cost	0100	(34)	Estimated using last year’s actual cost + 56.25% 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>1,559</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(370)	{ 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, 2015

TO: **RISING HILL CSD**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	10,688	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).
Secured - Unitary/SBE (State Assessed Property)	0100	158	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,846	
Unsecured	0110	211	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	107	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,164	
Property Tax Administrative Cost	0100	(238)	Estimated using last year’s actual cost + 56.25% 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>10,926</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,816)	{ 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, 2015
TO: **COSUMNES RIVER CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	8,775	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).
Secured - Unitary/SBE (State Assessed Property)	0100	291	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,066	
Unsecured	0110	173	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	88	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,327	
Property Tax Administrative Cost	0100	(202)	Estimated using last year’s actual cost + 56.25% 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>9,125</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(7,209)	{ 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, 2015
TO: **GOLDEN WEST CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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 due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	66,205	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).
Secured - Unitary/SBE (State Assessed Property)	0100	851	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 67,056	
Unsecured	0110	1,307	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	666	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 69,029	
Property Tax Administrative Cost	0100	(1,434)	Estimated using last year’s actual cost + 56.25% 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>67,595</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(31,391)	{ 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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **SHOWCASE RANCHES CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	11,098	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).
Secured - Unitary/SBE (State Assessed Property)	0100	388	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,486	
Unsecured	0110	219	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	112	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,817	
Property Tax Administrative Cost	0100	(253)	Estimated using last year’s actual cost + 56.25% 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>11,564</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,586)	{ 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, 2015
TO: **MORTARA CIRCLE CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	4,210	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).
Secured - Unitary/SBE (State Assessed Property)	0100	74	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	4,284	
Unsecured	0110	83	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	42	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,409	
Property Tax Administrative Cost	0100	(95)	Estimated using last year’s actual cost + 56.25% 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>4,314</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,447)	{ 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, 2015
TO: **GARDEN VALLEY RE CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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.
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- 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 2015.

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FY15/16 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>
Secured – Local	0100	14,898	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).
Secured - Unitary/SBE (State Assessed Property)	0100	263	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 15,161	
Unsecured	0110	294	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	150	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,605	
Property Tax Administrative Cost	0100	(328)	Estimated using last year’s actual cost + 56.25% 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>15,277</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,251)	{ 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, 2015
TO: **EL DORADO HILLS CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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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.
- 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.
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FY15/16 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>
Secured – Local	0100	5,612,739	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).
Secured - Unitary/SBE (State Assessed Property)	0100	38,523	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,651,262	
Unsecured	0110	110,811	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	56,431	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,818,504	
Property Tax Administrative Cost	0100	(120,164)	Estimated using last year’s actual cost + 56.25% 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>5,698,340</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(646,470)	{ 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:		(1,003,985)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(125)	
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, 2015
TO: **HICKOK ROAD CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
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FY15/16 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>
Secured – Local	0100	5,686	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).
Secured - Unitary/SBE (State Assessed Property)	0100	150	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,836	
Unsecured	0110	112	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	57 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,005	
Property Tax Administrative Cost	0100	(127) -----	Estimated using last year’s actual cost + 56.25% 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>5,878</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,743)	{ 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, 2015
TO: **CONNIE LANE CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	7,709	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).
Secured - Unitary/SBE (State Assessed Property)	0100	113	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,822	
Unsecured	0110	152	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	78	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,052	
Property Tax Administrative Cost	0100	(173)	Estimated using last year’s actual cost + 56.25% 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>7,879</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,463)	{ 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, 2015
TO: **EAST CHINA HILL CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	8,720	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).
Secured - Unitary/SBE (State Assessed Property)	0100	117	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 8,837	
Unsecured	0110	172	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	88	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,097	
Property Tax Administrative Cost	0100	(188)	Estimated using last year’s actual cost + 56.25% 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>8,909</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,895)	{ 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, 2015
TO: **SIERRA OAKS CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	5,412	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).
Secured - Unitary/SBE (State Assessed Property)	0100	126	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,538	
Unsecured	0110	107	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	54	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,699	
Property Tax Administrative Cost	0100	(123)	Estimated using last year’s actual cost + 56.25% 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>5,576</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(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:		(288)	
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, 2015
TO: **CAMERON PARK CSD (RECREATION)**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	879,953	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).
Secured - Unitary/SBE (State Assessed Property)	0100	8,872	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 888,825	
Unsecured	0110	17,373	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	8,847	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 915,045	
Property Tax Administrative Cost	0100	(19,313)	Estimated using last year’s actual cost + 56.25% 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>895,732</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(131,979)	{ 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:		(45,476)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(20)	
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, 2015
TO: **CAMERON PARK CSD (FIRE)**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	2,539,078	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).
Secured - Unitary/SBE (State Assessed Property)	0100	25,681	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,564,759	
Unsecured	0110	50,128	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	25,528	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,640,415	
Property Tax Administrative Cost	0100	(55,730)	Estimated using last year’s actual cost + 56.25% 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>2,584,685</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(265,076)	{ 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)		(57)	
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, 2015
TO: **CAMERON PARK AIRPORT**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	12,137	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).
Secured - Unitary/SBE (State Assessed Property)	0100	112	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	12,249	
Unsecured	0110	240	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	122	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		12,611	
Property Tax Administrative Cost	0100	(270)	Estimated using last year’s actual cost + 56.25% 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>12,341</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(10,219)	{ 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, 2015

TO: **HILLWOOD CSD**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	18,397	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).
Secured - Unitary/SBE (State Assessed Property)	0100	187	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 18,584	
Unsecured	0110	363	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	185	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 19,132	
Property Tax Administrative Cost	0100	(389)	Estimated using last year’s actual cost + 56.25% 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>18,743</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,329)	{ 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:		(2,576)	
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, 2015
TO: **CAMERON ESTATES CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	85,092	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).
Secured - Unitary/SBE (State Assessed Property)	0100	1,139	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	86,231	
Unsecured	0110	1,680	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	856	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		88,767	
Property Tax Administrative Cost	0100	(1,886)	Estimated using last year’s actual cost + 56.25% 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>86,881</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(33,669)	{ 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, 2015
TO: **HOLIDAY LAKES CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	4,510	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).
Secured - Unitary/SBE (State Assessed Property)	0100	59	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,569	
Unsecured	0110	89	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	45	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,703	
Property Tax Administrative Cost	0100	(97)	Estimated using last year’s actual cost + 56.25% 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>4,606</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,249)	{ 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, 2015
TO: **AUDUBON HILLS CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	29,111	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).
Secured - Unitary/SBE (State Assessed Property)	0100	328	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 29,439	
Unsecured	0110	575	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	293	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 30,307	
Property Tax Administrative Cost	0100	(641)	Estimated using last year’s actual cost + 56.25% 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>29,666</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,876)	{ 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:		(1,067)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
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, 2015

TO: LAKEVIEW CSD

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	9,458	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).
Secured - Unitary/SBE (State Assessed Property)	0100	138	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	9,596	
Unsecured	0110	187	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	95	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,878	
Property Tax Administrative Cost	0100	(205)	Estimated using last year’s actual cost + 56.25% 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>9,673</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,429)	{ 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, 2015
TO: **ROLLING HILLS CSD**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	75,224	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).
Secured - Unitary/SBE (State Assessed Property)	0100	536	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 75,760	
Unsecured	0110	1,485	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	756 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		78,001	
Property Tax Administrative Cost	0100	(1,650) -----	Estimated using last year’s actual cost + 56.25% 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>76,351</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(34,918)	{ 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, 2015

TO: **PIONEER FIRE**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	575,009	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).
Secured - Unitary/SBE (State Assessed Property)	0100	11,319	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	586,328	
Unsecured	0110	11,352	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	5,781	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		603,461	
Property Tax Administrative Cost	0100	(13,023)	Estimated using last year’s actual cost + 56.25% 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>590,438</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(57,901)	{ 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)		(13)	
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, 2015
TO: **LATROBE FIRE (Moved to EDH Fire Effective 2015/16)**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 Current Year Property Tax Roll – Revenue Estimates
For LATROBE FIRE (Moved to EDH Fire Effective 2015/16) (Index Code: Closed)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	0	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of “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).
Secured - Unitary/SBE (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 0	
Unsecured	0110	0	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 0	
Property Tax Administrative Cost	0100	0	Estimated using last year’s actual cost + 56.25% 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>0</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		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.
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		0	



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	14,078,903	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).
Secured - Unitary/SBE (State Assessed Property)	0100	89,162	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 14,168,065	
Unsecured	0110	277,956	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	141,551	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,587,572	
Property Tax Administrative Cost	0100	(301,956)	Estimated using last year’s actual cost + 56.25% 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>14,285,616</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) (314)
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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **MOSQUITO FIRE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	125,329	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).
Secured - Unitary/SBE (State Assessed Property)	0100	1,676	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 127,005	
Unsecured	0110	2,474	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,260	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 130,739	
Property Tax Administrative Cost	0100	(2,763)	Estimated using last year’s actual cost + 56.25% 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>127,976</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(14,204)	{ 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:		(5,325)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(3)	
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, 2015
TO: **GARDEN VALLEY FIRE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	342,966	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).
Secured - Unitary/SBE (State Assessed Property)	0100	9,566	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 352,532	
Unsecured	0110	6,771	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	3,448	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 362,751	
Property Tax Administrative Cost	0100	(7,638)	Estimated using last year’s actual cost + 56.25% 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>355,113</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(45,423)	{ 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:		46,475	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(8)	
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, 2015
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

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

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	3,027,383	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).
Secured - Unitary/SBE (State Assessed Property)	0100	40,386	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 3,067,769	
Unsecured	0110	59,769	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	30,438	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,157,976	
Property Tax Administrative Cost	0100	(66,323)	Estimated using last year’s actual cost + 56.25% 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>3,091,653</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(336,145)	{ 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)		(67)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **GEORGETOWN FIRE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	403,103	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).
Secured - Unitary/SBE (State Assessed Property)	0100	8,564	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 411,667	
Unsecured	0110	7,958	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	4,053	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 423,678	
Property Tax Administrative Cost	0100	(8,966)	Estimated using last year’s actual cost + 56.25% 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>414,712</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(65,420)	{ 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:		73,459	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(9)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

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BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: LAKE VALLEY FIRE
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	3,803,657	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).
Secured - Unitary/SBE (State Assessed Property)	0100	53,230	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 3,856,887	
Unsecured	0110	75,095	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	38,242	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,970,224	
Property Tax Administrative Cost	0100	(82,384)	Estimated using last year’s actual cost + 56.25% 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>3,887,840</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: (191,230)
FYI: local agency’s “rejection of odd cent” (R&T2152.5) (84)
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, 2015
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	7,747,703	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).
Secured - Unitary/SBE (State Assessed Property)	0100	171,542	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,919,245	
Unsecured	0110	152,960	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	77,896	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,150,101	
Property Tax Administrative Cost	0100	(171,795)	Estimated using last year’s actual cost + 56.25% 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>7,978,306</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(919,370)	{ 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:		20,193	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(174)	
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, 2015

TO: **RESCUE FIRE**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	864,565	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).
Secured - Unitary/SBE (State Assessed Property)	0100	10,041	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	874,606	
Unsecured	0110	17,069	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	8,692	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		900,367	
Property Tax Administrative Cost	0100	(19,053)	Estimated using last year’s actual cost + 56.25% 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>881,314</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(41,302)	{ 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:		(14,106)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(19)	
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, 2015
TO: **CSA#9, DIAMOND SPRINGS LIGHTING ZONE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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.
- 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 (2015/16 is the final year).

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 2015.

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FY15/16 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>
Secured – Local	0100	34,305	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).
Secured - Unitary/SBE (State Assessed Property)	0100	243	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 34,548	
Unsecured	0110	677	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	345	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 35,570	
Property Tax Administrative Cost	0100	(745)	Estimated using last year’s actual cost + 56.25% 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>34,825</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,931)	{ 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:		(13,955)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(1)	
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, 2015
TO: **COUNTY WATER AGENCY**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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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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- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162 (2015/16 is the final year).

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FY15/16 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>
Secured – Local	0100	2,429,521	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).
Secured - Unitary/SBE (State Assessed Property)	0100	35,818	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(36,646)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,428,693	
Unsecured	0110	47,965	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	24,427	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,501,085	
Property Tax Administrative Cost	0100	(52,389)	Estimated using last year’s actual cost + 56.25% 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>2,448,696</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(269,639)	{ 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)		(55)	
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, 2015
TO: **MEEKS BAY FIRE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	714,798	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).
Secured - Unitary/SBE (State Assessed Property)	0100	5,529	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	720,327	
Unsecured	0110	14,112	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	7,187	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		741,626	
Property Tax Administrative Cost	0100	(15,198)	Estimated using last year’s actual cost + 56.25% 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>726,428</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(82,068)	{ 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:		11,947	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(16)	
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, 2015

TO: **CSA #2**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	22,251	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).
Secured - Unitary/SBE (State Assessed Property)	0100	290	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	22,541	
Unsecured	0110	439	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	224	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		23,204	
Property Tax Administrative Cost	0100	(497)	Estimated using last year’s actual cost + 56.25% 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>22,707</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(21,142)	{ 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, 2015
TO: **CSA #3 MOSQUITO ABATEMENT**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	386,647	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).
Secured - Unitary/SBE (State Assessed Property)	0100	4,855	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(25,679)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	365,823	
Unsecured	0110	7,633	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	3,887	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		377,343	
Property Tax Administrative Cost	0100	(7,800)	Estimated using last year’s actual cost + 56.25% 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>369,543</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(77,353)	{ 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:		(14,451)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(9)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015

TO: **CSA #5**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	45,594	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).
Secured - Unitary/SBE (State Assessed Property)	0100	368	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	45,962	
Unsecured	0110	900	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	458	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		47,320	
Property Tax Administrative Cost	0100	(986)	Estimated using last year’s actual cost + 56.25% 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>46,334</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(11,956)	{ 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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015

TO: **CSA #7**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	2,784,488	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).
Secured - Unitary/SBE (State Assessed Property)	0100	48,246	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,832,734	
Unsecured	0110	54,974	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	27,996 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,915,704	
Property Tax Administrative Cost	0100	(61,144) -----	Estimated using last year’s actual cost + 56.25% 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>2,854,560</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(948,236)	{ 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:		(60,572)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(62)	
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, 2015
TO: **HAPPY HOMESTEAD CEMETERY**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	245,628	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).
Secured - Unitary/SBE (State Assessed Property)	0100	3,299	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(19,647)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 229,280	
Unsecured	0110	4,849	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	2,470	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 236,599	
Property Tax Administrative Cost	0100	(4,898)	Estimated using last year’s actual cost + 56.25% 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>231,701</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(54,999)	{ 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

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **KELSEY CEMETERY**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,503	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).
Secured - Unitary/SBE (State Assessed Property)	0100	83	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,586	
Unsecured	0110	30	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	15	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,631	
Property Tax Administrative Cost	0100	(34)	Estimated using last year’s actual cost + 56.25% 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>1,597</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(296)	{ 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, 2015
TO: **GEORGETOWN DIVIDE RECREATION**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	326,703	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).
Secured - Unitary/SBE (State Assessed Property)	0100	5,871	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	332,574	
Unsecured	0110	6,450	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	3,285	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		342,309	
Property Tax Administrative Cost	0100	(7,148)	Estimated using last year’s actual cost + 56.25% 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>335,161</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(23,982)	{ 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)		(7)	
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, 2015
TO: **BUCKEYE SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

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

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	9,788,445	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).
Secured - Unitary/SBE (State Assessed Property)	0100	85,491	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	9,873,936	
Unsecured	0110	193,251	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	98,414	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,165,601	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>10,165,601</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) (219)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 209,938

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **CAMINO SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,107,760	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).
Secured - Unitary/SBE (State Assessed Property)	0100	23,740	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,131,500	
Unsecured	0110	21,870	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	11,138	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,164,508	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>1,164,508</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) (25)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 24,302

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **GOLD OAK SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,364,649	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).
Secured - Unitary/SBE (State Assessed Property)	0100	18,008	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,382,657	
Unsecured	0110	26,942	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	13,720	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,423,319	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>1,423,319</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) (31)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 30,330

{ 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.



County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **GOLD TRAIL SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,396,495	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).
Secured - Unitary/SBE (State Assessed Property)	0100	28,955	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,425,450	
Unsecured	0110	27,570	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	14,041	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,467,061	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>1,467,061</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) (31)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 30,831

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **INDIAN DIGGINGS SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	61,394	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).
Secured - Unitary/SBE (State Assessed Property)	0100	866	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 62,260	
Unsecured	0110	1,212	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	617	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 64,089	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>64,089</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 1,378

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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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **LAKE TAHOE UNIFIED**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	16,245,657	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).
Secured - Unitary/SBE (State Assessed Property)	0100	214,325	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(996,453)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	15,463,529	
Unsecured	0110	320,733	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	163,335	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		15,947,597	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>15,947,597</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) (364)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 332,370

{ 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, 2015
TO: **LATROBE SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

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http://www.edcgov.us/Government/Auditor-Controller/PropTax/Assessed_Valuation_by_Agency/_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,332,969	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).
Secured - Unitary/SBE (State Assessed Property)	0100	11,535	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,344,504	
Unsecured	0110	26,316	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	13,402	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,384,222	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>1,384,222</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 29,522

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **BLACK OAK MINE UNIFIED SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	5,363,503	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).
Secured - Unitary/SBE (State Assessed Property)	0100	84,349	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,447,852	
Unsecured	0110	105,890	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	53,925	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,607,667	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>5,607,667</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) (120)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 118,277

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **MOTHER LODE SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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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.
- 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 (2015/16 is the final year).

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 2015.

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FY15/16 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>
Secured – Local	0100	3,121,933	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).
Secured - Unitary/SBE (State Assessed Property)	0100	47,127	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,169,060	
Unsecured	0110	61,636	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	31,388	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,262,084	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>3,262,084</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) (69)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 69,125

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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, 2015

TO: **PIONEER SCHOOL**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

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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 (2015/16 is the final year).

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 2015.

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FY15/16 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>
Secured – Local	0100	1,524,530	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).
Secured - Unitary/SBE (State Assessed Property)	0100	29,637	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,554,167	
Unsecured	0110	30,098	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	15,328	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,599,593	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>1,599,593</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) (34)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 34,522

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Positive amounts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **PLACERVILLE SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	2,793,508	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).
Secured - Unitary/SBE (State Assessed Property)	0100	72,826	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,866,334	
Unsecured	0110	55,152	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	28,086	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,949,572	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>2,949,572</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) (63)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 62,136

{ 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
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **POLLOCK PINES SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	1,647,316	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).
Secured - Unitary/SBE (State Assessed Property)	0100	56,637	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,703,953	
Unsecured	0110	32,522	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	16,562	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,753,037	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>1,753,037</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) (37)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 37,056

{ 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, 2015
TO: **RESCUE SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	8,214,742	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).
Secured - Unitary/SBE (State Assessed Property)	0100	62,310	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	8,277,052	
Unsecured	0110	162,182	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	82,592	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,521,826	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>8,521,826</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) (183)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 178,970

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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, 2015
TO: **SILVER FORK SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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.
- 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.
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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 2015.

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FY15/16 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>
Secured – Local	0100	195,060	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).
Secured - Unitary/SBE (State Assessed Property)	0100	16,412	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 211,472	
Unsecured	0110	3,851	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	1,961	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 217,284	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>217,284</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			(4) 4,503
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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, 2015
TO: **EL DORADO HIGH SCHOOL DISTRICT**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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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.
- 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.
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- 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 (2015/16 is the final year).

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FY15/16 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>
Secured – Local	0100	25,409,947	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).
Secured - Unitary/SBE (State Assessed Property)	0100	346,110	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 25,756,057	
Unsecured	0110	501,661	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	255,474	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 26,513,192	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>26,513,192</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) (568)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 555,830

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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, 2015
TO: **COUNTY SCHOOL SERVICES**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
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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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- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162 (2015/16 is the final year).

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FY15/16 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>
Secured – Local	0100	5,655,408	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).
Secured - Unitary/SBE (State Assessed Property)	0100	85,230	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(104,728)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,635,910	
Unsecured	0110	111,653	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	56,860	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,804,423	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>5,804,423</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) (127)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 122,009

{ 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, 2015
TO: **LAKE TAHOE COMMUNITY COLLEGE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 Current Year Property Tax Roll – Revenue Estimates
For LAKE TAHOE COMMUNITY COLLEGE (Index Code: 924011)

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,910,616	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).
Secured - Unitary/SBE (State Assessed Property)	0100	51,590	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	(239,882)	On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,722,324	
Unsecured	0110	77,206	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	39,318	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,838,848	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>3,838,848</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) (87)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 80,008

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Positive amounts = additions to local agency’s revenues.
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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, 2015
TO: **SIERRA COMMUNITY COLLEGE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	506,017	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).
Secured - Unitary/SBE (State Assessed Property)	0100	6,438	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 512,455	
Unsecured	0110	9,990	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	5,088	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 527,533	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>527,533</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) (11)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 11,127

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Positive amounts = additions to local agency’s revenues.
Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.
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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **LOS RIOS COMM COLLEGE**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	9,956,826	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).
Secured - Unitary/SBE (State Assessed Property)	0100	133,953	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,090,779	
Unsecured	0110	196,575	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	100,107	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,387,461	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>10,387,461</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) (223)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 217,481

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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, 2015
TO: **TAHOE TRUCKEE UNIFIED SCHOOL**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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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.
- 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.
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- 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 (2015/16 is the final year).

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 2015.

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FY15/16 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>
Secured – Local	0100	2,337,514	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).
Secured - Unitary/SBE (State Assessed Property)	0100	16,437	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,353,951	
Unsecured	0110	46,148	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	23,502	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,423,601	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>2,423,601</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) (52)
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 49,366

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Positive amounts = additions to local agency’s revenues.
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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 Lien Date Tax Rolls

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- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

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FY15/16 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>
Secured – Local	0100	0	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).
Secured - Unitary/SBE (State Assessed Property)	0100	27,875	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	3,837,307	On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,865,182	
Unsecured	0110	0	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,865,182	
Property Tax Administrative Cost	0100	(86,961)	Estimated using last year’s actual cost + 56.25% 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>3,778,221</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)
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, 2015
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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

These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2015 and continue through June 2016. 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 items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed value on paid tax bills. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed value on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to subobjects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate previously made is affected.
- 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.
- 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	30,875,926	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).
Secured - Unitary/SBE (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 30,875,926	
Unsecured	0110	609,575	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	310,430	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 31,795,931	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 56.25% 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>31,795,931</u>	From current year lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		10,609,057	{ 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:		21,186,876	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)		(687)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		667,527	



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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 26, 2015

TO: **Grand Totals**

Via Posting to Auditor's Website; Emailing to known Email Addresses; Mailing Hard Copies for 2015/16 Only

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY15/16 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 2015/16 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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These estimates are based on the Assessor's assessment roll delivered to the Auditor on July 6, 2015 for the January 1, 2015 statewide lien date. Pursuant to various State laws, 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 items, which are processed 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 (2015/16 is the final year).

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 2015.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2015/16 annual budget with this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

FY15/16 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>
Secured – Local	0100	273,345,440	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).
Secured - Unitary/SBE (State Assessed Property)	0100	3,527,725	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Subobject	0100	276,873,165	
Unsecured	0110	5,396,581	Net of ERAF I and ERAF II. Net of immaterial “rejection of odd cent”.
Homeowner’s Exemption	0820	2,748,243	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		285,017,989	
Property Tax Administrative Cost	0100	(5,969,220)	Estimated using last year’s actual cost + 56.25% 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>279,048,769</u>	From current year lien date tax rolls.

FYI: local agency’s ERAF I amount for the FY is:	(10,609,057)	{ 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:	(21,186,876)	
FYI: local agency’s “rejection of odd cent” (R&T2152.5)	(6,114)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost	(2,866,608)	