



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY GENERAL FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY GENERAL FUND (G/L Organization Code: 1560600)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	68,720,693	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,240,872	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(1,364,490)	On Teeter Plan, see above.
Total Estimate for Object	0100	68,597,075	
Unsecured	0110	1,219,497	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	601,744	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		70,418,316	
Property Tax Administrative Cost	0100	(1,416,363)	Estimated using last year’s actual cost + 15% 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		69,001,953	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,618,774)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(22,367,039)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,235,934	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY ACCUMULATIVE CAPITAL OUTLAY FUND (G/L Organization Code: 640450)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,503,390	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	24,937	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(28,300)	On Teeter Plan, see above.
Total Estimate for Object	0100	1,500,027	
Unsecured	0110	26,679	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,164	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,539,870	
Property Tax Administrative Cost	0100	(30,837)	Estimated using last year’s actual cost + 15% 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		1,509,033	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(526,753)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY ROAD DISTRICT TAX FUND**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY ROAD DISTRICT TAX FUND (G/L Organization Code: 3600020)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,549,374	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	90,919	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,640,293	
Unsecured	0110	116,223	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	57,348 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,813,864	
Property Tax Administrative Cost	0100	(135,355) -----	Estimated using last year’s actual cost + 15% 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		6,678,509	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(526,309)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CITY OF PLACERVILLE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CITY OF PLACERVILLE (G/L Organization Code: 8700000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	251,146	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,837	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 254,983	
Unsecured	0110	4,457	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,199	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		261,639	
Property Tax Administrative Cost	0100	(5,085)	Estimated using last year’s actual cost + 15% 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		256,554	From current year January 1 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. 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:		(39,759)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CITY OF PLACERVILLE PARKING DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CITY OF PLACERVILLE PARKING DISTRICT (G/L Organization Code: 8700000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,445	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,106	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 22,551	
Unsecured	0110	381	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	188	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		23,120	
Property Tax Administrative Cost	0100	(489)	Estimated using last year’s actual cost + 15% 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		22,631	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CITY OF SOUTH LAKE TAHOE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CITY OF SOUTH LAKE TAHOE (G/L Organization Code: 8701000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,773,605	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	127,955	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(1,017,549)	On Teeter Plan, see above.
Total Estimate for Object	0100	7,884,011	
Unsecured	0110	155,694	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	76,824	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,116,529	
Property Tax Administrative Cost	0100	(162,578)	Estimated using last year’s actual cost + 15% 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		7,953,951	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(838,854)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(1,027,135)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY WATER AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY WATER AGENCY (G/L Organization Code: 7200000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,877,596	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	42,204	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(44,679)	On Teeter Plan, see above.
Total Estimate for Object	0100	2,875,121	
Unsecured	0110	51,065	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	25,197	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,951,383	
Property Tax Administrative Cost	0100	(59,067)	Estimated using last year’s actual cost + 15% 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		2,892,316	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(318,883)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **EL DORADO IRRIGATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO IRRIGATION DISTRICT (G/L Organization Code: 8713300)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,236,113	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	137,704	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 12,373,817	
Unsecured	0110	217,139	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	107,143 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		12,698,099	
Property Tax Administrative Cost	0100	(253,697) -----	Estimated using last year’s actual cost + 15% 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		12,444,402	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT (G/L Organization Code: 8716601)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,560,001	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	34,901	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,594,902	
Unsecured	0110	27,683	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,660 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,636,245	
Property Tax Administrative Cost	0100	(33,183) -----	Estimated using last year’s actual cost + 15% 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		1,603,062	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		(59,266)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For KIRKWOOD MEADOWS PUBLIC UTILITY DISTRICT (G/L Organization Code: 8714400)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	257	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 260	
Unsecured	0110	5	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 267	
Property Tax Administrative Cost	0100	(5)	Estimated using last year’s actual cost + 15% 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		----- 262	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **McKINNEY WATER DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For McKINNEY WATER DISTRICT (G/L Organization Code: 8706000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	36,876	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	602	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 37,478	
Unsecured	0110	654	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	323	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		38,455	
Property Tax Administrative Cost	0100	(784)	Estimated using last year’s actual cost + 15% 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		37,671	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **SOUTH TAHOE PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For SOUTH TAHOE PUBLIC UTILITY DISTRICT (G/L Organization Code: 8715000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,364,352	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	100,828	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(528,660)	On Teeter Plan, see above.
Total Estimate for Object	0100	7,936,520	
Unsecured	0110	148,431	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	73,241	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,158,192	
Property Tax Administrative Cost	0100	(163,384)	Estimated using last year’s actual cost + 15% 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		7,994,808	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **TAHOE CITY PUBLIC UTILITY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For TAHOE CITY PUBLIC UTILITY DISTRICT (G/L Organization Code: 8710100)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,520,728	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	11,933	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,532,661	
Unsecured	0110	26,986	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,316 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,572,963	
Property Tax Administrative Cost	0100	(31,147) -----	Estimated using last year’s actual cost + 15% 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		1,541,816	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **TAHOE-TRUCKEE SANITATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For TAHOE-TRUCKEE SANITATION DISTRICT (G/L Organization Code: 8712000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	191,555	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,503	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 193,058	
Unsecured	0110	3,399	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,677 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		198,134	
Property Tax Administrative Cost	0100	(3,923) -----	Estimated using last year’s actual cost + 15% 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		194,211	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **ARROYO VISTA COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For ARROYO VISTA COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8002000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,917	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	171	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 13,088	
Unsecured	0110	229	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	113	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		13,430	
Property Tax Administrative Cost	0100	(275)	Estimated using last year’s actual cost + 15% 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		13,155	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,696)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **AUDUBON HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For AUDUBON HILLS COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8026000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	33,179	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	399	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 33,578	
Unsecured	0110	589	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	291	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		34,458	
Property Tax Administrative Cost	0100	(691)	Estimated using last year’s actual cost + 15% 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		33,767	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,539)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(1,213)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CAMERON ESTATES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CAMERON ESTATES COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8024000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	97,519	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,358	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 98,877	
Unsecured	0110	1,731	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	854 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		101,462	
Property Tax Administrative Cost	0100	(2,069) -----	Estimated using last year’s actual cost + 15% 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		99,393	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(38,457)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CAMERON PARK COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CAMERON PARK COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8001001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,924,974	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	42,733	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,967,707	
Unsecured	0110	69,651	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	34,368 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,071,726	
Property Tax Administrative Cost	0100	(82,500) -----	Estimated using last year’s actual cost + 15% 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		3,989,226	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(454,353)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(52,038)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CONNIE LANE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CONNIE LANE COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8018000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,074	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	134	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 9,208	
Unsecured	0110	161	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	79	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,448	
Property Tax Administrative Cost	0100	(185)	Estimated using last year’s actual cost + 15% 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		9,263	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,717)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COSUMNES RIVER COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COSUMNES RIVER COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8010000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	10,613	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	323	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,936	
Unsecured	0110	188	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	93	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,217	
Property Tax Administrative Cost	0100	(227)	Estimated using last year’s actual cost + 15% 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		10,990	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(8,681)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **EAST CHINA HILL COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For EAST CHINA HILL COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8019000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,873	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	140	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 10,013	
Unsecured	0110	175	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	86	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,274	
Property Tax Administrative Cost	0100	(207)	Estimated using last year’s actual cost + 15% 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		10,067	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,271)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **EL DORADO HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO HILLS COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8031300)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,998,186	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	51,318	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 7,049,504	
Unsecured	0110	124,188	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	61,278 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,234,970	
Property Tax Administrative Cost	0100	(142,218) -----	Estimated using last year’s actual cost + 15% 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		7,092,752	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(803,467)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(1,247,805)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For FALLEN LEAF LAKE COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8006000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	35,762	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	454	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 36,216	
Unsecured	0110	635	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	313	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		37,164	
Property Tax Administrative Cost	0100	(767)	Estimated using last year’s actual cost + 15% 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		36,397	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(25,257)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GARDEN VALLEY RANCH ESTATES COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8016000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	18,092	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	305	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 18,397	
Unsecured	0110	321	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	158	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		18,876	
Property Tax Administrative Cost	0100	(381)	Estimated using last year’s actual cost + 15% 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		18,495	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(7,573)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GOLDEN WEST COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GOLDEN WEST COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8011000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	79,092	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,021	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 80,113	
Unsecured	0110	1,404	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	693 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		82,210	
Property Tax Administrative Cost	0100	(1,647) -----	Estimated using last year’s actual cost + 15% 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		80,563	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(37,380)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GREENSTONE COUNTRY COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8015000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	188,284	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,483	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 189,767	
Unsecured	0110	3,341	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,649	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		194,757	
Property Tax Administrative Cost	0100	(3,963)	Estimated using last year’s actual cost + 15% 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		190,794	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(23,198)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **HICKOK ROAD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For HICKOK ROAD COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8017000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	7,014	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	169	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 7,183	
Unsecured	0110	124	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	61	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,368	
Property Tax Administrative Cost	0100	(145)	Estimated using last year’s actual cost + 15% 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		7,223	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,820)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **HILLWOOD COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For HILLWOOD COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8023230)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	21,581	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	231	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 21,812	
Unsecured	0110	383	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	189	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		22,384	
Property Tax Administrative Cost	0100	(445)	Estimated using last year’s actual cost + 15% 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		21,939	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,065)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(3,014)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **HOLIDAY LAKES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For HOLIDAY LAKES COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8025000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,185	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	70	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 5,255	
Unsecured	0110	92	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	45	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,392	
Property Tax Administrative Cost	0100	(110)	Estimated using last year’s actual cost + 15% 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		5,282	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,571)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For KNOLLS PROPERTY OWNERS COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8003000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,546	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	72	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 5,618	
Unsecured	0110	98	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	49	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,765	
Property Tax Administrative Cost	0100	(127)	Estimated using last year’s actual cost + 15% 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		5,638	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,610)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: LAKEVIEW COMMUNITY SERVICE DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For LAKEVIEW COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8027000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,331	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	163	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 11,494	
Unsecured	0110	201	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	99	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		11,794	
Property Tax Administrative Cost	0100	(232)	Estimated using last year’s actual cost + 15% 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		11,562	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,482)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For MARBLE MOUNTAIN COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8005051)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	20,249	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	272	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 20,521	
Unsecured	0110	359	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	177	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		21,057	
Property Tax Administrative Cost	0100	(430)	Estimated using last year’s actual cost + 15% 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		20,627	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(8,367)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **MORTARA CIRCLE COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For MORTARA CIRCLE COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8013000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,029	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	86	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 5,115	
Unsecured	0110	89	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	44	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,248	
Property Tax Administrative Cost	0100	(101)	Estimated using last year’s actual cost + 15% 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		5,147	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,097)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **RISING HILL COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For RISING HILL COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8009000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,582	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	186	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 12,768	
Unsecured	0110	223	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	110	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		13,101	
Property Tax Administrative Cost	0100	(260)	Estimated using last year’s actual cost + 15% 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		12,841	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,304)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **ROLLING HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For ROLLING HILLS COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8028280)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	93,491	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	704	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 94,195	
Unsecured	0110	1,659	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	819	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		96,673	
Property Tax Administrative Cost	0100	(1,799)	Estimated using last year’s actual cost + 15% 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		94,874	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(43,266)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For SHOWCASE RANCHES COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8012000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,232	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	429	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 13,661	
Unsecured	0110	235	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	116	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,012	
Property Tax Administrative Cost	0100	(276)	Estimated using last year’s actual cost + 15% 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		13,736	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,634)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **SIERRA OAKS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For SIERRA OAKS COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8029000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	5,737	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	143	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 5,880	
Unsecured	0110	102	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	50	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,032	
Property Tax Administrative Cost	0100	(124)	Estimated using last year’s actual cost + 15% 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		5,908	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(672)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(305)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **WEST EL LARGO COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For WEST EL LARGO COMMUNITY SERVICE DISTRICT (G/L Organization Code: 8004000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,193	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	68	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,261	
Unsecured	0110	39	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	19	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,319	
Property Tax Administrative Cost	0100	(48)	Estimated using last year’s actual cost + 15% 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		----- 2,271	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,093)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CAMERON PARK AIRPORT DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CAMERON PARK AIRPORT DISTRICT (G/L Organization Code: 8022000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	13,274	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	140	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 13,414	
Unsecured	0110	236	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	116	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		13,766	
Property Tax Administrative Cost	0100	(283)	Estimated using last year’s actual cost + 15% 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		13,483	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(11,136)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GEORGETOWN DIVIDE RECREATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GEORGETOWN DIVIDE RECREATION DISTRICT (G/L Organization Code: 8460600)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	387,350	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	6,797	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 394,147	
Unsecured	0110	6,874	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,392	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		404,413	
Property Tax Administrative Cost	0100	(8,132)	Estimated using last year’s actual cost + 15% 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		396,281	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(28,343)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **TAHOE JOINT RESOURCE CONSERVATION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For TAHOE JOINT RESOURCE CONSERVATION DISTRICT (G/L Organization Code: 8142420)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	83,374	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,047	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(4,459)	On Teeter Plan, see above.
Total Estimate for Object	0100	----- 79,962	
Unsecured	0110	1,480	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	730	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		82,172	
Property Tax Administrative Cost	0100	(1,641)	Estimated using last year’s actual cost + 15% 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		80,531	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **HAPPY HOMESTEAD CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For HAPPY HOMESTEAD CEMETERY DISTRICT (G/L Organization Code: 8300000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	294,821	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	3,901	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(23,953)	On Teeter Plan, see above.
Total Estimate for Object	0100	----- 274,769	
Unsecured	0110	5,232	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,582	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 282,583	
Property Tax Administrative Cost	0100	(5,655)	Estimated using last year’s actual cost + 15% 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		----- 276,928	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(66,528)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **KELSEY CEMETERY DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For KELSEY CEMETERY DISTRICT (G/L Organization Code: 8330300)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,728	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	90	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,818	
Unsecured	0110	31	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	15	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,864	
Property Tax Administrative Cost	0100	(38)	Estimated using last year’s actual cost + 15% 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		1,826	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(343)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT (G/L Organization Code: 8556000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,593,787	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	48,223	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,642,010	
Unsecured	0110	63,774	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	31,468 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,737,252	
Property Tax Administrative Cost	0100	(74,992) -----	Estimated using last year’s actual cost + 15% 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		3,662,260	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(397,760)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **EL DORADO HILLS COUNTY WATER DISTRICT {fire}**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO HILLS COUNTY WATER DISTRICT {fire} (G/L Organization Code: 8553000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	17,595,556	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	120,922	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 17,716,478	
Unsecured	0110	312,246	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	154,072 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		18,182,796	
Property Tax Administrative Cost	0100	(353,949) -----	Estimated using last year’s actual cost + 15% 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		17,828,847	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(15,728)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(62,610)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO COUNTY FIRE PROTECTION DISTRICT (G/L Organization Code: 8561000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	8,975,559	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	195,041	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 9,170,600	
Unsecured	0110	159,278	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	78,593 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,408,471	
Property Tax Administrative Cost	0100	(190,167) -----	Estimated using last year’s actual cost + 15% 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		9,218,304	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,061,665)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		23,318	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GARDEN VALLEY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GARDEN VALLEY FIRE PROTECTION DISTRICT (G/L Organization Code: 8555000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	397,246	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	10,711	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 407,957	
Unsecured	0110	7,049	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	3,478 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		418,484	
Property Tax Administrative Cost	0100	(8,482) -----	Estimated using last year’s actual cost + 15% 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		410,002	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(52,443)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		53,658	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GEORGETOWN FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GEORGETOWN FIRE PROTECTION DISTRICT (G/L Organization Code: 8557000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	467,934	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	9,769	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 477,703	
Unsecured	0110	8,304	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	4,097	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		490,104	
Property Tax Administrative Cost	0100	(9,916)	Estimated using last year’s actual cost + 15% 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		480,188	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(75,696)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		84,999	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: LAKE VALLEY FIRE PROTECTION DISTRICT
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For LAKE VALLEY FIRE PROTECTION DISTRICT (G/L Organization Code: 8558000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,531,357	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	63,235	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 4,594,592	
Unsecured	0110	80,412	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	39,678 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,714,682	
Property Tax Administrative Cost	0100	(94,893) -----	Estimated using last year’s actual cost + 15% 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		4,619,789	From current year January 1 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. 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:		(227,087)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **MEEKS BAY FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For MEEKS BAY FIRE PROTECTION DISTRICT (G/L Organization Code: 8551000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	838,258	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	7,152	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 845,410	
Unsecured	0110	14,875	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	7,340 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		867,625	
Property Tax Administrative Cost	0100	(17,242) -----	Estimated using last year’s actual cost + 15% 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		850,383	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(95,936)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		13,966	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **MOSQUITO FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For MOSQUITO FIRE PROTECTION DISTRICT (G/L Organization Code: 8554000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	143,852	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,998	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 145,850	
Unsecured	0110	2,553	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,260	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		149,663	
Property Tax Administrative Cost	0100	(3,036)	Estimated using last year’s actual cost + 15% 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		146,627	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(16,249)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(6,092)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **PIONEER FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For PIONEER FIRE PROTECTION DISTRICT (G/L Organization Code: 8550000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	665,574	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	12,982	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 678,556	
Unsecured	0110	11,811	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	5,828 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		696,195	
Property Tax Administrative Cost	0100	(13,951) -----	Estimated using last year’s actual cost + 15% 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		682,244	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(66,807)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **RESCUE FIRE PROTECTION DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For RESCUE FIRE PROTECTION DISTRICT (G/L Organization Code: 8560000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,022,114	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	12,199	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,034,313	
Unsecured	0110	18,138	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	8,950 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,061,401	
Property Tax Administrative Cost	0100	(21,357) -----	Estimated using last year’s actual cost + 15% 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		1,040,044	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(48,672)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(16,624)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY SERVICE AREA #2**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY SERVICE AREA #2 (G/L Organization Code: 3582801)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	25,288	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	346	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 25,634	
Unsecured	0110	449	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	221	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		26,304	
Property Tax Administrative Cost	0100	(538)	Estimated using last year’s actual cost + 15% 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		25,766	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(23,945)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY SERVICE AREA #3 - MOSQUITO ABATEMENT (G/L Organization Code: 3830300)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	461,807	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	5,792	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(31,308)	On Teeter Plan, see above.
Total Estimate for Object	0100	436,291	
Unsecured	0110	8,195	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	4,044	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		448,530	
Property Tax Administrative Cost	0100	(8,968)	Estimated using last year’s actual cost + 15% 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		439,562	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(92,939)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(17,362)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY SERVICE AREA #5**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY SERVICE AREA #5 (G/L Organization Code: 3585815)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	52,846	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	472	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 53,318	
Unsecured	0110	938	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	463	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		54,719	
Property Tax Administrative Cost	0100	(1,095)	Estimated using last year’s actual cost + 15% 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		53,624	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(13,811)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY SERVICE AREA #7**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY SERVICE AREA #7 (G/L Organization Code: 5450530)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,319,651	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	56,035	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,375,686	
Unsecured	0110	58,910	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	29,068	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,463,664	
Property Tax Administrative Cost	0100	(69,147)	Estimated using last year’s actual cost + 15% 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		----- 3,394,517	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,126,866)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(71,983)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY SERVICE AREA #9 - DIAMOND SPRINGS LIGHTING ZONE (G/L Organization Code: 3594967)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	40,521	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	321	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 40,842	
Unsecured	0110	719	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	355	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		41,916	
Property Tax Administrative Cost	0100	(843)	Estimated using last year’s actual cost + 15% 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		41,073	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,808)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(16,436)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **COUNTY SERVICE AREA #9 - SHADOW LANE ROAD ZONE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For COUNTY SERVICE AREA #9 - SHADOW LANE ROAD ZONE (G/L Organization Code: 3591859)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,644	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	20	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,664	
Unsecured	0110	29	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	14	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,707	
Property Tax Administrative Cost	0100	(35)	Estimated using last year’s actual cost + 15% 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		1,672	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(399)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For BLACK OAK MINE UNIFIED SCHOOL DISTRICT (K-12) (G/L Organization Code: 909001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,182,341	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	98,796	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 6,281,137	
Unsecured	0110	109,710	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	54,134 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,444,981	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		6,444,981	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(130,663)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For BUCKEYE UNION ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 901001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	12,092,690 11,851,692	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	108,668 108,557	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	12,201,358 11,960,249	
Unsecured	0110	214,593 210,317	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	105,887 103,777	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		12,521,838 12,274,343	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		12,521,838 12,274,343	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost(246,182) (234,067)			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **CAMINO UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For CAMINO UNION ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 902001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,271,983	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	27,050	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,299,033	
Unsecured	0110	22,572	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	11,138 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,332,743	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		1,332,743	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(26,976)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **EL DORADO UNION HIGH SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For EL DORADO UNION HIGH SCHOOL DISTRICT (G/L Organization Code: 918001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	30,320,485	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	412,249	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 30,732,734	
Unsecured	0110	538,059	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	265,495 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		31,536,288	
Property Tax Administrative Cost	0100	- -----	Estimated using last year’s actual cost + 15% 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		31,536,288	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(629,283)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GOLD OAK UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GOLD OAK UNION SCHOOL DISTRICT (G/L Organization Code: 904001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,584,250	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	21,507	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,605,757	
Unsecured	0110	28,114	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,872 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,647,743	
Property Tax Administrative Cost	0100	- -----	Estimated using last year’s actual cost + 15% 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		1,647,743	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(33,265)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **GOLD TRAIL UNION SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For GOLD TRAIL UNION SCHOOL DISTRICT (G/L Organization Code: 905001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,646,744	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	33,106	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,679,850	
Unsecured	0110	29,223	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	14,419 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,723,492	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		1,723,492	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(34,650)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **INDIAN DIGGINGS SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For INDIAN DIGGINGS SCHOOL DISTRICT (G/L Organization Code: 906001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	69,138	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	1,024	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 70,162	
Unsecured	0110	1,227	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	605	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		71,994	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		71,994	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(1,446)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For LAKE TAHOE UNIFIED SCHOOL DISTRICT (K-12) (G/L Organization Code: 907001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	19,325,421	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	254,389	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(1,214,865)	On Teeter Plan, see above.
Total Estimate for Object	0100	18,364,945	
Unsecured	0110	342,943	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	169,219	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		18,877,107	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		18,877,107	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(377,816)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **LATROBE ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For LATROBE ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 908001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,587,644 1,828,638	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	14,688 14,799	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,602,332 1,843,437	
Unsecured	0110	28,174 32,450	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	13,902 16,012 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,644,408 1,891,899	
Property Tax Administrative Cost	0100	- -----	Estimated using last year’s actual cost + 15% 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		1,644,408 1,891,899	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(33,586) (36,078)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For MOTHER LODE UNION ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 910001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,637,417	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	55,449	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,692,866	
Unsecured	0110	64,549	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	31,850 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,789,265	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		3,789,265	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(76,403)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **PIONEER UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For PIONEER UNION ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 912001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,765,708	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	34,029	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,799,737	
Unsecured	0110	31,334	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	15,461 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,846,532	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		1,846,532	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(36,989)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For PLACERVILLE UNION ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 913001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	3,259,794	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	81,885	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 3,341,679	
Unsecured	0110	57,847	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	28,544 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,428,070	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		3,428,070	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(68,992)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **POLLOCK PINES ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For POLLOCK PINES ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 914001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	1,905,538	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	62,682	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 1,968,220	
Unsecured	0110	33,815	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	16,685 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,018,720	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		2,018,720	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(40,615)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **RESCUE UNION ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For RESCUE UNION ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 915001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	9,711,067	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	81,025	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 9,792,092	
Unsecured	0110	172,330	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	85,033	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		10,049,455	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		10,049,455	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		0	<div style="display: flex; align-items: center;"> { <div> <p>Negatives amounts = reductions to local agency’s revenues, while</p> <p>Positive amounts = additions to local agency’s revenues.</p> <p>The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.</p> </div> </div>
FYI: local agency’s ERAF II amount for the FY is:		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(201,060)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **SILVER FORK ELEMENTARY SCHOOL DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For SILVER FORK ELEMENTARY SCHOOL DISTRICT (G/L Organization Code: 916001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	213,949	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	17,632	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 231,581	
Unsecured	0110	3,797	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	1,873	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		237,251	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		237,251	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(4,870)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For TAHOE TRUCKEE UNIFIED SCHOOL DISTRICT (K-12) (G/L Organization Code: 977081)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	2,772,416	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	21,675	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 2,794,091	
Unsecured	0110	49,199	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	24,276 -----	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,867,566	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		2,867,566	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(56,751)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **OFFICE OF EDUCATION**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For OFFICE OF EDUCATION (G/L Organization Code: 919001)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	6,670,989	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	100,143	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(127,683)	On Teeter Plan, see above.
Total Estimate for Object	0100	6,643,449	
Unsecured	0110	118,381	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	58,413	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,820,243	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		6,820,243	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(136,692)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **LAKE TAHOE COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For LAKE TAHOE COMMUNITY COLLEGE (G/L Organization Code: 924011)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	4,651,721	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	61,233	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	(292,461)	On Teeter Plan, see above.
Total Estimate for Object	0100	4,420,493	
Unsecured	0110	82,548	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	40,732	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,543,773	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		4,543,773	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(90,942)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **LOS RIOS COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For LOS RIOS COMMUNITY COLLEGE (G/L Organization Code: 975081)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	11,857,021	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	159,760	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 12,016,781	
Unsecured	0110	210,411	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	103,824	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,331,016	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		----- 12,331,016	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(246,070)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **SIERRA COMMUNITY COLLEGE**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For SIERRA COMMUNITY COLLEGE (G/L Organization Code: 974081)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	591,985	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	7,729	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	----- 599,714	
Unsecured	0110	10,505	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	5,184	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		615,403	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		615,403	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost		(12,489)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **SOUTH TAHOE RDA SUCCESSOR AGENCY**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For SOUTH TAHOE RDA SUCCESSOR AGENCY (G/L Organization Code: 7903085)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</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). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	36,241	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	4,678,407	On Teeter Plan, see above.
Total Estimate for Object	0100	4,714,648	
Unsecured	0110	0	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	0	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,714,648	
Property Tax Administrative Cost	0100	(88,931)	Estimated using last year’s actual cost + 15% 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		4,625,717	From current year January 1 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. 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: Unreimbursed Schools’ Property Tax Administrative Cost			



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) (G/L Organization Code: 991000)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	36,608,594	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	0	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	----- 36,608,594	
Unsecured	0110	649,646	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	320,556	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 37,578,796	
Property Tax Administrative Cost	0100	-	Estimated using last year’s actual cost + 15% 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		----- 37,578,796	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		12,537,217	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		25,041,579	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(750,194)	



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: September 27, 2018
TO: **Grand Totals**
Via: Posting to Auditor's Website; Emailing to known Email Addresses
FROM: Sally Zutter, Accounting Division Manager
SUBJECT: Property Tax Revenue Estimates for the FY18/19 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 2018/19 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/Pages/distribution_of_proposition_13_s_1_General_Property_Tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2018 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed_Valuation_by_Agency_District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in October 2018 and continue through June 2019. 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 revenue estimates.

The enclosed revenue 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 the district's general ledger fund (G/L) as objects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on unpaid tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 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 enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 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 for your agency, 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 for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- 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 the G/L as object 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

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 (G/L object 0100) in December 2018.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2018/19 annual budget with this office (Attn: Bob Toscano) **by August 30** unless applicable statutes allow 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.

FY18/19 Current Year Property Tax Roll – Revenue Estimates
For Grand Totals (G/L Organization Code: N/A)

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	324,868,302	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies.
Secured - Unitary/SBE (State Assessed Property)	0100	4,169,889	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100	0	On Teeter Plan, see above.
Total Estimate for Object	0100	----- 329,038,191	
Unsecured	0110	5,765,020	Net of ERAF I and ERAF II.
Homeowner’s Exemption	0820	2,844,645	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		337,647,856	
Property Tax Administrative Cost	0100	(272,481)	Estimated using last year’s actual cost + 15% 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		----- 337,375,375	From current year January 1 lien date tax rolls.
FYI: local agency’s ERAF I amount for the FY is:		(12,537,217)	{ Negatives amounts = reductions to local agency’s revenues, while Positive amounts = additions to local agency’s revenues. 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:		(25,041,579)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		3,235,934	