



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GENERAL FUND**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GENERAL FUND (Index Code: 152000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>52,944,726</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>959,547</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(1,318,222)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	52,586,051	
<b>Unsecured</b>	<b>0110</b>	<b>1,124,130</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>589,207</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		54,299,388	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,551,100)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>52,748,288</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,332,136)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(17,245,235)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1,011)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(3,529,528)	



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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **COUNTY ROAD TAX FUND**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 Lien Date Tax Rolls

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

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For COUNTY ROAD TAX FUND (Index Code: 304000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,772,693</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>66,885</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,839,578	
<b>Unsecured</b>	<b>0110</b>	<b>101,333</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>53,114</b> -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,994,025	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(142,442)</b> -----	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,851,583</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(385,723)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(91)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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JOE HARN, CPA  
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BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **ACCUMULATIVE CAPITAL OUTLAY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 Lien Date Tax Rolls

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For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For ACCUMULATIVE CAPITAL OUTLAY (Index Code: 303210)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,148,597</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>18,991</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(27,340)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,140,248	
<b>Unsecured</b>	<b>0110</b>	<b>24,387</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>12,782</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,177,417	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(33,631)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,143,786</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(402,793)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(22)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



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BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GREENSTONE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 Lien Date Tax Rolls

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**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GREENSTONE CSD (Index Code: 801500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>148,980</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>885</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 149,865	
<b>Unsecured</b>	<b>0110</b>	<b>3,163</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,658</b> -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		154,686	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(4,448)</b> -----	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>150,238</u>	From current year lien date rolls.
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- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CITY OF PLACERVILLE (Index Code: 8970000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>170,147</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,974</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 173,121	
<b>Unsecured</b>	<b>0110</b>	<b>3,613</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,894</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 178,628	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(5,084)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>173,544</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(27,089)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(3)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5			
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **PLACERVILLE PARKING**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For PLACERVILLE PARKING (Index Code: 8970000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>21,315</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>935</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 22,250	
<b>Unsecured</b>	<b>0110</b>	<b>453</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>237</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 22,940	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(662)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>22,278</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(1,752)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CITY OF SOUTH LAKE TAHOE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CITY OF SOUTH LAKE TAHOE (Index Code: 8970100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>6,888,553</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>97,113</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(983,045)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	6,002,621	
<b>Unsecured</b>	<b>0110</b>	<b>146,258</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>76,660</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,225,539	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(177,089)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,048,450</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(643,526)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(787,964)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(131)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **TAHOE CITY PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For TAHOE CITY PUD (Index Code: 8971000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,092,884</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>7,275</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,100,159	
<b>Unsecured</b>	<b>0110</b>	<b>23,204</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>12,162</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,135,525	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(30,665)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,104,860</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (21)

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





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **TAHOE TRUCKEE SANITATION**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For TAHOE TRUCKEE SANITATION (Index Code: 8971200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>137,497</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>917</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 138,414	
<b>Unsecured</b>	<b>0110</b>	<b>2,919</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,530</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 142,863	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,854)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>139,009</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (3)

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **KIRKWOOD PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For KIRKWOOD PUD (Index Code: 8971400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>197</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 199	
<b>Unsecured</b>	<b>0110</b>	<b>4</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 205	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(5)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>200</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **SOUTH TAHOE PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For SOUTH TAHOE PUD (Index Code: 8971500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>6,417,661</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>72,486</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(510,734)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,979,413	
<b>Unsecured</b>	<b>0110</b>	<b>136,260</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>71,420</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		6,187,093	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(175,766)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>6,011,327</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

(122)

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **McKINNEY WATER**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For McKINNEY WATER (Index Code: 8970600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>27,425</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>455</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 27,880	
<b>Unsecured</b>	<b>0110</b>	<b>582</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>305</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,767	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(834)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>27,933</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1)

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# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **EL DORADO IRRIGATION**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 Lien Date Tax Rolls

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For EL DORADO IRRIGATION (Index Code: 8971300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>9,203,046</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>95,570</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,298,616	
<b>Unsecured</b>	<b>0110</b>	<b>195,399</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>102,417</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,596,432	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(274,782)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>9,321,650</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

(174)

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Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **TAHOE JOINT RCD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 Lien Date Tax Rolls

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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
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For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For TAHOE JOINT RCD (Index Code: 811220)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>63,180</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>758</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(4,307)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	59,631	
<b>Unsecured</b>	<b>0110</b>	<b>1,341</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>703</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		61,675	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,737)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>59,938</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost (1)

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GEORGETOWN DIVIDE PUD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For GEORGETOWN DIVIDE PUD (Index Code: 8971601)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,232,968</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>27,669</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,260,637	
<b>Unsecured</b>	<b>0110</b>	<b>26,178</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,721</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,300,536	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(37,818)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,262,718</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(47,108)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(24)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5			
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **ARROYO VISTA CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For ARROYO VISTA CSD (Index Code: 800200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>10,793</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>122</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,915	
<b>Unsecured</b>	<b>0110</b>	<b>229</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>120</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,264	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(320)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,944</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,784)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **KNOLLS PROPERTY OWNERS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For KNOLLS PROPERTY OWNERS CSD (Index Code: 800300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,731</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,781	
<b>Unsecured</b>	<b>0110</b>	<b>100</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>53</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,934	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(136)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,798</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,946)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **WEST EL LARGO CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For WEST EL LARGO CSD (Index Code: 800400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,823</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>55</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,878	
<b>Unsecured</b>	<b>0110</b>	<b>39</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>20</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,937	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(55)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,882</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(918)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **MARBLE MOUNTAIN CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For MARBLE MOUNTAIN CSD (Index Code: 800500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>15,130</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>194</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 15,324	
<b>Unsecured</b>	<b>0110</b>	<b>321</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>168</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 15,813	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(455)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>15,358</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,287)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **FALLEN LEAF LAKE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For FALLEN LEAF LAKE CSD (Index Code: 800600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>27,672</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>321</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 27,993	
<b>Unsecured</b>	<b>0110</b>	<b>588</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>308</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,889	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(790)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>28,099</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(19,655)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CSA#9, SHADOW LANE ROAD ZONE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CSA#9, SHADOW LANE ROAD ZONE (Index Code: 308630)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,454</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>14</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,468	
<b>Unsecured</b>	<b>0110</b>	<b>31</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,515	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(41)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,474</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(357)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **RISING HILL CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For RISING HILL CSD (Index Code: 800900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>9,832</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>138</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,970	
<b>Unsecured</b>	<b>0110</b>	<b>209</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>109</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 10,288	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(292)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>9,996</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,597)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **COSUMNES RIVER CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 Lien Date Tax Rolls

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For COSUMNES RIVER CSD (Index Code: 801000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,354</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>266</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 8,620	
<b>Unsecured</b>	<b>0110</b>	<b>177</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>93</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,890	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(259)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,631</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(6,875)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GOLDEN WEST CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GOLDEN WEST CSD (Index Code: 801116)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>60,445</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>736</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 61,181	
<b>Unsecured</b>	<b>0110</b>	<b>1,283</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>673</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 63,137	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,811)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>61,326</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(28,732)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **SHOWCASE RANCHES CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For SHOWCASE RANCHES CSD (Index Code: 801200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>10,522</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>355</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 10,877	
<b>Unsecured</b>	<b>0110</b>	<b>223</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>117</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 11,217	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(327)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>10,890</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,309)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **MORTARA CIRCLE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For MORTARA CIRCLE CSD (Index Code: 801300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,967</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>65</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,032	
<b>Unsecured</b>	<b>0110</b>	<b>84</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>44</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,160	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(118)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>4,042</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,242)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GARDEN VALLEY RE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GARDEN VALLEY RE CSD (Index Code: 801600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>13,898</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>232</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 14,130	
<b>Unsecured</b>	<b>0110</b>	<b>295</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>155</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 14,580	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(437)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>14,143</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,851)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **EL DORADO HILLS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 Lien Date Tax Rolls

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

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For EL DORADO HILLS CSD (Index Code: 8963100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,779,296</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>30,754</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,810,050	
<b>Unsecured</b>	<b>0110</b>	<b>101,474</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>53,187</b> -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,964,711	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(140,538)</b> -----	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,824,173</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(551,847)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(857,033)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(91)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **HICKOK ROAD CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For HICKOK ROAD CSD (Index Code: 801700)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,372</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>136</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,508	
<b>Unsecured</b>	<b>0110</b>	<b>114</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>60</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,682	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(164)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,518</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,481)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CONNIE LANE CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CONNIE LANE CSD (Index Code: 801800)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,072</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>99</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 7,171	
<b>Unsecured</b>	<b>0110</b>	<b>150</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>79</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 7,400	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(214)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,186</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(1,343)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **EAST CHINA HILL CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For EAST CHINA HILL CSD (Index Code: 801900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,910</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>102</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 8,012	
<b>Unsecured</b>	<b>0110</b>	<b>168</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>88</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 8,268	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(235)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>8,033</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,635)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **SIERRA OAKS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For SIERRA OAKS CSD (Index Code: 802900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,273</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>113</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,386	
<b>Unsecured</b>	<b>0110</b>	<b>112</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>59</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,557	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(159)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>5,398</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(622)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(281)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CAMERON PARK CSD (RECREATION)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For CAMERON PARK CSD (RECREATION) (Index Code: 800112)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>806,776</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>7,454</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 814,230	
<b>Unsecured</b>	<b>0110</b>	<b>17,129</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>8,978</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 840,337	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(24,106)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>816,231</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(121,304)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(41,797)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(15)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CAMERON PARK CSD (FIRE)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For CAMERON PARK CSD (FIRE) (Index Code: 800111)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,327,897</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>21,587</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,349,484	
<b>Unsecured</b>	<b>0110</b>	<b>49,426</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>25,906</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,424,816	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(69,560)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,355,256</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(243,635)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(44)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CAMERON PARK AIRPORT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For CAMERON PARK AIRPORT (Index Code: 802200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>11,729</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>92</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 11,821	
<b>Unsecured</b>	<b>0110</b>	<b>249</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>131</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,201	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(360)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>11,841</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(9,890)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **HILLWOOD CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For HILLWOOD CSD (Index Code: 802301)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>16,633</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>158</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 16,791	
<b>Unsecured</b>	<b>0110</b>	<b>353</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>185</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 17,329	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(496)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>16,833</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(3,923)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(2,334)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CAMERON ESTATES CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CAMERON ESTATES CSD (Index Code: 802400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>79,664</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>985</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 80,649	
<b>Unsecured</b>	<b>0110</b>	<b>1,691</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>887</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 83,227	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(2,386)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>80,841</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(31,597)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **HOLIDAY LAKES CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For HOLIDAY LAKES CSD (Index Code: 802500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,066</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 4,116	
<b>Unsecured</b>	<b>0110</b>	<b>86</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>45</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 4,247	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(123)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,124</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(2,031)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **AUDUBON HILLS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For AUDUBON HILLS CSD (Index Code: 802600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>27,253</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>279</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 27,532	
<b>Unsecured</b>	<b>0110</b>	<b>579</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>303</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,414	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(821)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>27,593</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,577)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(1,001)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: LAKEVIEW CSD  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
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- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For LAKEVIEW CSD (Index Code: 802700)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,748</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>121</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	8,869	
<b>Unsecured</b>	<b>0110</b>	<b>186</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>97</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		9,152	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(266)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,886</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(5,036)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **ROLLING HILLS CSD**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For ROLLING HILLS CSD (Index Code: 802800)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>66,827</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>428</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 67,255	
<b>Unsecured</b>	<b>0110</b>	<b>1,419</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>744</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 69,418	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,994)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>67,424</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(31,098)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **PIONEER FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For PIONEER FIRE (Index Code: 855000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>548,536</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>10,073</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 558,609	
<b>Unsecured</b>	<b>0110</b>	<b>11,646</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>6,104</b> -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		576,359	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(16,765)</b> -----	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>559,594</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(55,374)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(11)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **LATROBE FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
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- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For LATROBE FIRE (Index Code: 855200)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>104,010</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,185</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 105,195	
<b>Unsecured</b>	<b>0110</b>	<b>2,208</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,157</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 108,560	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,144)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>105,416</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(11,762)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For EL DORADO HILLS JT COUNTY WATER (FIRE DISTRICT) (Index Code: 855300)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>12,005,211</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>68,803</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 12,074,014	
<b>Unsecured</b>	<b>0110</b>	<b>254,894</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>133,602</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 12,462,510	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(354,813)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>12,107,697</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost

(228)

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





# County of El Dorado

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **MOSQUITO FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
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For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For MOSQUITO FIRE (Index Code: 855400)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>116,922</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>1,451</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 118,373	
<b>Unsecured</b>	<b>0110</b>	<b>2,482</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,301</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 122,156	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,549)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>118,607</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(13,282)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(4,979)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(2)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
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BOB TOSCANO  
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DATE: August 28, 2013  
TO: **GARDEN VALLEY FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GARDEN VALLEY FIRE (Index Code: 855500)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>318,437</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,680</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 327,117	
<b>Unsecured</b>	<b>0110</b>	<b>6,761</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,544</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 337,422	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(9,828)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>327,594</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(42,278)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		43,257	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(6)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **DIAMOND SPRINGS-EL DORADO FIRE DISTRICT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For DIAMOND SPRINGS-EL DORADO FIRE DISTRICT (Index Code: 855600)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,788,786</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>34,974</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,823,760	
<b>Unsecured</b>	<b>0110</b>	<b>59,212</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>31,035</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,914,007	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(83,967)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,830,040</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(310,423)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(52)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GEORGETOWN FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GEORGETOWN FIRE (Index Code: 855700)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>378,463</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>7,665</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 386,128	
<b>Unsecured</b>	<b>0110</b>	<b>8,035</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>4,212</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 398,375	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(11,595)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>386,780</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(61,573)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		69,139	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(7)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **LAKE VALLEY FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For LAKE VALLEY FIRE (Index Code: 855800)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,361,224</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>46,409</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 3,407,633	
<b>Unsecured</b>	<b>0110</b>	<b>71,365</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>37,406</b> -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,516,404	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(99,798)</b> -----	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,416,606</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administrative Cost			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **EL DORADO COUNTY FIRE PROTECTION DISTRICT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For EL DORADO COUNTY FIRE PROTECTION DISTRICT (Index Code: 856100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,169,536</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>153,958</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 7,323,494	
<b>Unsecured</b>	<b>0110</b>	<b>152,223</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>79,787</b> -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,555,504	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(217,458)</b> -----	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,338,046</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(852,880)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		18,733	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(137)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **RESCUE FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For RESCUE FIRE (Index Code: 856000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>800,394</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>8,570</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 808,964	
<b>Unsecured</b>	<b>0110</b>	<b>16,994</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>8,907</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 834,865	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(23,863)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>811,002</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(38,331)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(13,092)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(15)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CSA#9, DIAMOND SPRINGS LIGHTING ZONE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CSA#9, DIAMOND SPRINGS LIGHTING ZONE (Index Code: 308903)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>31,614</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>194</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 31,808	
<b>Unsecured</b>	<b>0110</b>	<b>671</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>352</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 32,831	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(942)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>31,889</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(4,557)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(12,896)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **COUNTY WATER AGENCY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For COUNTY WATER AGENCY (Index Code: 720000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,197,546</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>31,362</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(43,164)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	2,185,744	
<b>Unsecured</b>	<b>0110</b>	<b>46,659</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>24,456</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		2,256,859	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(64,459)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>2,192,400</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(243,943)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(41)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **MEEKS BAY FIRE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For MEEKS BAY FIRE (Index Code: 855100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>615,437</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,505</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 619,942	
<b>Unsecured</b>	<b>0110</b>	<b>13,067</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>6,849</b> -----	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		639,858	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(17,366)</b> -----	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>622,492</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(70,838)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		10,312	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(12)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CSA #2**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #2 (Index Code: 148310)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>21,069</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>250</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 21,319	
<b>Unsecured</b>	<b>0110</b>	<b>447</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>234</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 22,000	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(631)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>21,369</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(20,065)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CSA #3 MOSQUITO ABATEMENT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #3 MOSQUITO ABATEMENT (Index Code: 423100)**

Current Year Tax Roll Type	FAMIS G/L Subobject	Estimated Revenue	Special Notes
<b>Secured – Local</b>	<b>0100</b>	<b>347,735</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>4,219</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(30,246)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 321,708	
<b>Unsecured</b>	<b>0110</b>	<b>7,383</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,870</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 332,961	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(9,361)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>323,600</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(69,007)	<div style="display: flex; align-items: center;"> <span style="font-size: 3em; margin-right: 10px;">{</span> <div> <p>Negatives amts = reductions to local agency’s revenues, while</p> <p>Positive amts = additions to local agency’s revenues.</p> <p>Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.</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:		(12,892)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(7)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CSA #5**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #5 (Index Code: 148510)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>40,091</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>301</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 40,392	
<b>Unsecured</b>	<b>0110</b>	<b>851</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>446</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 41,689	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(1,185)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>40,504</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(10,541)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(1)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CSA #7**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CSA #7 (Index Code: 408210)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,507,605</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>42,704</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,550,309	
<b>Unsecured</b>	<b>0110</b>	<b>53,242</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>27,906</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,631,457	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(75,477)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,555,980</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(856,076)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(54,685)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(47)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **HAPPY HOMESTEAD CEMETERY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For HAPPY HOMESTEAD CEMETERY (Index Code: 833000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>222,707</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>2,886</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(23,141)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	202,452	
<b>Unsecured</b>	<b>0110</b>	<b>4,728</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,478</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		209,658	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(5,939)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>203,719</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(49,364)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(4)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **KELSEY CEMETERY**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For KELSEY CEMETERY (Index Code: 833100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,380</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>77</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,457	
<b>Unsecured</b>	<b>0110</b>	<b>29</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>15</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,501	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(44)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,457</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(276)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		0	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			





# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GEORGETOWN DIVIDE RECREATION**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For GEORGETOWN DIVIDE RECREATION (Index Code: 840100)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>295,693</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,210</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 300,903	
<b>Unsecured</b>	<b>0110</b>	<b>6,278</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>3,291</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 310,472	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(8,880)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>301,592</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(21,761)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(6)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost			



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **BUCKEYE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For BUCKEYE SCHOOL (Index Code: 901001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,510,950</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>70,837</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	8,581,787	
<b>Unsecured</b>	<b>0110</b>	<b>180,704</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>94,715</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		8,857,206	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>8,857,206</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (162)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 252,572

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **CAMINO SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For CAMINO SCHOOL (Index Code: 902001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,021,547</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>21,277</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,042,824	
<b>Unsecured</b>	<b>0110</b>	<b>21,689</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>11,368</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,075,881	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,075,881</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (20)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 30,810

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GOLD OAK SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GOLD OAK SCHOOL (Index Code: 904001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,286,021</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>15,552</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,301,573	
<b>Unsecured</b>	<b>0110</b>	<b>27,304</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,312</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,343,189	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,343,189</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (25)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 38,580

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





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **GOLD TRAIL SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For GOLD TRAIL SCHOOL (Index Code: 905001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,290,555</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>25,895</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,316,450	
<b>Unsecured</b>	<b>0110</b>	<b>27,401</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>14,362</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,358,213	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,358,213</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (25)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 39,129

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **INDIAN DIGGINGS SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For INDIAN DIGGINGS SCHOOL (Index Code: 906001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>58,917</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>751</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 59,668	
<b>Unsecured</b>	<b>0110</b>	<b>1,251</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>656</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 61,575	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>61,575</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administrative Cost			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
		(1) 1,833	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **LAKE TAHOE UNIFIED**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For LAKE TAHOE UNIFIED (Index Code: 907001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>14,792,197</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>186,767</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(1,173,670)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	13,805,294	
<b>Unsecured</b>	<b>0110</b>	<b>314,068</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>164,617</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		14,283,979	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>14,283,979</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (281)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 405,147

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **LATROBE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For LATROBE SCHOOL (Index Code: 908001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,201,674</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>9,497</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,211,171	
<b>Unsecured</b>	<b>0110</b>	<b>25,514</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>13,373</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,250,058	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,250,058</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (23)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 36,217

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





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **BLACK OAK MINE UNIFIED SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For BLACK OAK MINE UNIFIED SCHOOL (Index Code: 909001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>4,944,293</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>74,053</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 5,018,346	
<b>Unsecured</b>	<b>0110</b>	<b>104,977</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>55,023</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 5,178,346	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>5,178,346</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (95)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 150,409

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **MOTHER LODE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
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- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For MOTHER LODE SCHOOL (Index Code: 910001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,922,759</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>41,206</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,963,965	
<b>Unsecured</b>	<b>0110</b>	<b>62,056</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>32,526</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 3,058,547	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>3,058,547</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(55)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		88,229	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **PIONEER SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For PIONEER SCHOOL (Index Code: 912001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,453,999</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>26,355</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	1,480,354	
<b>Unsecured</b>	<b>0110</b>	<b>30,871</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16,181</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		1,527,406	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>1,527,406</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(28)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		44,397	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **PLACERVILLE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For PLACERVILLE SCHOOL (Index Code: 913001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>2,569,972</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>65,900</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,635,872	
<b>Unsecured</b>	<b>0110</b>	<b>54,566</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>28,600</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,719,038	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,719,038</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (49)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 77,776

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





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **POLLOCK PINES SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For POLLOCK PINES SCHOOL (Index Code: 914001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,520,531</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>51,802</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 1,572,333	
<b>Unsecured</b>	<b>0110</b>	<b>32,283</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>16,921</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 1,621,537	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>1,621,537</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (30)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 47,319

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **RESCUE SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For RESCUE SCHOOL (Index Code: 915001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>7,350,204</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50,326</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	7,400,530	
<b>Unsecured</b>	<b>0110</b>	<b>156,059</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>81,798</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		7,638,387	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>7,638,387</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (140)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 217,947

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **SILVER FORK SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For SILVER FORK SCHOOL (Index Code: 916001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>176,234</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>15,318</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 191,552	
<b>Unsecured</b>	<b>0110</b>	<b>3,742</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>1,961</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 197,255	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>197,255</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:			
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(3)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		5,563	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **EL DORADO HIGH SCHOOL DISTRICT**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For EL DORADO HIGH SCHOOL DISTRICT (Index Code: 918001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>22,880,946</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>300,653</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 23,181,599	
<b>Unsecured</b>	<b>0110</b>	<b>485,807</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>254,634</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 23,922,040	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>23,922,040</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (435)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 685,640

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





# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **COUNTY SCHOOL SERVICES**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For COUNTY SCHOOL SERVICES (Index Code: 919001)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>5,150,983</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>74,749</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(123,353)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	5,102,379	
<b>Unsecured</b>	<b>0110</b>	<b>109,365</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>57,323</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		5,269,067	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>5,269,067</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (99)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 150,887

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **LAKE TAHOE COMMUNITY COLLEGE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For LAKE TAHOE COMMUNITY COLLEGE (Index Code: 924010)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>3,560,743</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>44,955</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>(282,544)</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	3,323,154	
<b>Unsecured</b>	<b>0110</b>	<b>75,602</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>39,626</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		3,438,382	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>3,438,382</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (67)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 97,526

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



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **SIERRA COMMUNITY COLLEGE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For SIERRA COMMUNITY COLLEGE (Index Code: 974081)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>461,504</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>5,552</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 467,056	
<b>Unsecured</b>	<b>0110</b>	<b>9,799</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>5,136</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 481,991	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>481,991</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administrative Cost			{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
		(9) 13,987	



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **LOS RIOS COMM COLLEGE**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For LOS RIOS COMM COLLEGE (Index Code: 975081)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>8,950,154</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>116,247</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 9,066,401	
<b>Unsecured</b>	<b>0110</b>	<b>190,030</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>99,603</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 9,356,034	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>9,356,034</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (169)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 267,507

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

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **TAHOE TRUCKEE UNIFIED SCHOOL**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
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- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
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The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For TAHOE TRUCKEE UNIFIED SCHOOL (Index Code: 8976006)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>1,987,505</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>13,199</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 2,000,704	
<b>Unsecured</b>	<b>0110</b>	<b>42,199</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>22,118</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 2,065,021	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>2,065,021</u>	From current year lien date rolls.

FYI: local agency’s ERAF I amount for the FY is:  
FYI: local agency’s ERAF II amount for the FY is:  
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 (37)  
FYI: Unreimbursed Schools’ Property Tax Administrative Cost 55,743

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

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **SOUTH LAKE TAHOE RDA**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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

Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues  
For SOUTH LAKE TAHOE RDA (Index Code: 8970900)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>0</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>21,664</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>4,519,766</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	4,541,430	
<b>Unsecured</b>	<b>0110</b>	<b>0</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>0</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		4,541,430	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(134,973)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>4,406,457</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is: FYI: local agency’s ERAF II amount for the FY is: FYI: local agency’s “Mill Loss” pursuant to R&T2152.5 FYI: Unreimbursed Schools’ Property Tax Administrative Cost		0	<p> <span style="font-size: 2em;">{</span> <span style="display: inline-block; vertical-align: middle;">           Negatives amts = reductions to local agency’s revenues, while            Positive amts = additions to local agency’s revenues.            Due to rounding on bills and apportionments. Net of ERAF I and ERAF II.            The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.         </span> </p>



# County of El Dorado

## OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF)**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) (Index Code: 991000)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>27,854,265</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>50,925</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>		On Teeter Plan, see above.
Total Estimate for Subobject	0100	----- 27,905,190	
<b>Unsecured</b>	<b>0110</b>	<b>591,401</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>309,980</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		----- 28,806,571	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	-	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		----- <u>28,806,571</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		9,617,541	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		19,138,103	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(526)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		822,311	



# County of El Dorado

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JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

DATE: August 28, 2013  
TO: **Grand Totals**  
Via Posting to Auditor's Website & Emailing to known Email Addresses (No Hard Copies Mailed)  
FROM: Sally Zutter, Accounting Division Manager  
SUBJECT: Property Tax Revenue Estimates for the FY13/14 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 2013/14 lien date tax rolls. These revenue estimates are categorized by the nature of the revenue source. A multi-year history of revenue estimates may be located at:

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

The estimates are based on the Assessor's assessment roll as of July 1, 2013 for the January 1, 2013 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value. For convenience, a multi-year history of assessed values by local agency may be located at:

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Please be advised that the Assessor will begin processing current year and prior year assessment roll corrections and/or escaped assessments in August 2013 and continue through June 2014. These additions, deletions, and/or changes will cause the net amount billed to change throughout the fiscal year, thereby affecting the local agency's net property tax revenues.

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

- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to FAMIS subobjects 0140 and 0150 throughout the fiscal year.
- Decreased tax liabilities to unpaid tax bills for current/prior year tax rolls. These items aren't posted to the local Agency's G/L, but affect the revenues estimate calculations.
- Increased tax liabilities/collections due to Escaped taxes billed for current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 throughout the fiscal year.
- Refunds on current/prior year tax rolls. These items are posted to FAMIS subobjects 0100-0130 and 0360 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate, please review R&T§5451-5456 for allocation rules.
- Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate, please see the local agency's prior year actual revenues plus applicable allocation laws.
- Any RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to FAMIS subobject 1200.
- VLF Swap revenues (applicable only to County/Cities) posted to FAMIS subobject 0179.
- Triple Flip revenues (applicable only to County/Cities) posted to FAMIS subobject 0162.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's secured tax revenue account (FAMIS subobject 0100) in December 2013.

For those local agencies using the County Treasury and Auditor's Office for financial transactions, the local agency's budget for fiscal year 2013/14 was due to this office (Attn: Bob Toscano) by August 30 unless applicable Code allows for a different filing deadline (e.g. HS Code §13895).

**FY13/14 Estimate of Current Year Roll Property Tax Revenues**  
**For Grand Totals (Index Code: N/A)**

<u>Current Year Tax Roll Type</u>	<u>FAMIS G/L Subobject</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
<b>Secured – Local</b>	<b>0100</b>	<b>246,411,355</b>	Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II). Net of Mill Loss pursuant to R&T 2152.5. On Teeter Plan (guaranteed 100% of net billed amount by end of FY regardless of delinquencies (except RDA).
<b>Secured - Unitary/SBE</b> (State Assessed Property)	<b>0100</b>	<b>3,134,324</b>	On Teeter Plan (see above). Billed/collected on local secured roll, but has different distribution factors.
<b>RDA Transfer, if applicable</b>	<b>0100</b>	<b>0</b>	On Teeter Plan, see above.
Total Estimate for Subobject	0100	249,545,679	
<b>Unsecured</b>	<b>0110</b>	<b>5,231,802</b>	Net of ERAF I and ERAF II. Net of immaterial rounding loss.
<b>Homeowner’s Exemption</b>	<b>0820</b>	<b>2,742,222</b>	State Reimbursement per CA Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		257,519,703	
<b>Property Tax Administrative Cost</b>	<b>0100</b>	<b>(3,830,417)</b>	Estimated using last year’s actual cost with a 15% increase. For the County General fund <u>only</u> , State law requires the County General Fund to additionally pay the share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>253,689,286</u>	From current year lien date rolls.
FYI: local agency’s ERAF I amount for the FY is:		(9,617,541)	{ Negatives amts = reductions to local agency’s revenues, while Positive amts = additions to local agency’s revenues. Due to rounding on bills and apportionments. Net of ERAF I and ERAF II. The County is required by State statute to calculate the school’s share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: local agency’s ERAF II amount for the FY is:		(19,138,103)	
FYI: local agency’s “Mill Loss” pursuant to R&T2152.5		(4,684)	
FYI: Unreimbursed Schools’ Property Tax Administrative Cost		(3,529,528)	