



November 17, 2014

To: Directors and Managers of Business

From: Howard Marinier, Administrator
Business Services

Subject: 2014-15 P-1 Property Tax Estimates

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**

200 KALMUS DRIVE
P.O. BOX 9050
COSTA MESA, CA
92628-9050

(714) 966-4000

FAX (714) 432-1916

www.ocde.us

AL MIJARES, Ph.D.
County Superintendent
of Schools

Enclosed is a copy of the 2014-15 P-1 Property Tax Revenue Estimates reported to the California Department of Education (CDE) by our office. When comparing the 2014-15 P-1 Estimates to 2013-14 Actual property taxes, we noted the following countywide changes:

- Secured Taxes increased by 7.84%.
- Unsecured Taxes increased by 5.65%.
- Homeowners Subvention decreased by 2.12%.
- Prior Year Taxes decreased by 8.52%.
- Supplemental Taxes decreased by 18.11%.
- Total Taxes increased by approximately 7.07% (Total Taxes do not include Los Angeles County Taxes, Community Redevelopment Funds, Redevelopment Property Tax Trust Fund Residual Distributions, and Redevelopment Agency Asset Liquidation Funds).

Please note that school districts are unique and will not have a one-to-one correlation with the countywide rates of change.

We strongly encourage school districts to include the enclosed 2014-15 P-1 Property Tax Estimates in the preparation of revenue calculations and the 2014-15 First Interim Report submission.

Listed below are the calculation assumptions that the Orange County Auditor-Controller used to estimate 2014-15 P-1 Property Taxes.

1. Secured: 99% of the initial local tax charges plus 99% of State Assessed Properties Levy plus 2013-14 J-29 actuals for Area-Wide tax revenues based on 2013-14 actuals.
2. Unsecured: 88% of initial tax charge plus 90.0% of initial Aircraft tax levy.
3. Other Local Taxes: Zero.
4. Prior Year Taxes: Estimate equals actuals received in July 2014 plus RDA Impounds apportioned in August 2014.
5. Trailer License Fees: Zero.
6. Supplemental: Estimate includes Prior Year Supplemental actuals for 2013-14 plus anticipated Current Year Supplemental Collections for 2014-15. Laguna Beach Unified, Newport-Mesa Unified, and Irvine Unified are estimated at zero for Current Year Supplemental Revenues as they were basic aid districts in the 2013-14 fiscal year.

**ORANGE COUNTY
BOARD OF EDUCATION**

JOHN W. BEDELL, PH.D.

DAVID L. BOYD

ROBERT M. HAMMOND

LINDA LINDHOLM

KEN L. WILLIAMS, D.O.

7. Release of Impounds: Zero
8. Homeowners Subvention: Estimate equals actual of the 2014-15 Homeowners Exemption Claim filed on November 2014.
9. Timber Tax: Zero.
10. RDA Statutory Pass-Through Revenue Share: Estimated 2014-15 Statutory pass-through payments revenue (K-12 = 43.3% and COE = 19%).
11. Redevelopment Property Tax Trust Fund (RPTTF) Residual: Estimate equals to actual residual on the June 1, 2014 distribution.
12. RDA Successor Agencies' Low Moderate Income Housing and Unencumbered Funds also known as Redevelopment Agency Asset Liquidation: Due to litigation that is still pending, the amounts already remitted and distributed and known to be remitted in FY 2014-15 are used.
13. Education Revenue Augmentation Fund (ERAF): The Auditor-Controller anticipates that there will be sufficient cash in ERAF to fund the Vehicle License Fee Adjustment Amount (VLFAA) and Triple Flip payments in 2014-15. The Auditor-Controller does not anticipate having to process a negative ERAF apportionment.

	Year To Date as of:	
	December 2014	June 2015
Estimated ERAF Revenue	\$398,074,627	\$725,737,161
Less: VLF adjustment	(\$281,721,088)	(\$563,442,175)
Less: Sales and Use Tax Compensation (Triple Flip)	(\$79,182,529)	(\$153,987,488)
Less: PY Taxes apportioned to ERAF in July 2014 that have already been distributed to school districts. Although revenue is reported in 2014-15, cash is not available to fund VLF, Triple Flip, and R&T 97.80 payments.	(\$10,479,820)	(\$10,479,820)
Total	\$26,691,190	(\$2,172,322)

Current school district tax ledger information is available at the Auditor-Controller's website: <http://tax.ocgov.com/acledger/index.asp>. If you have any questions or concerns regarding this information, please give me a call at (714) 966-4176.

Enclosure

cc: Wendy Benkert, Ed.D, Associate Superintendent, Business Services
 Chris Lombardo, Director, Business Services
 Assistant Superintendents, Business

P-1 Estimated Property Taxes for Orange County K-12 School Districts for the Year Ending June 30, 2015

District Name	Secured 8041	Unsecured 8042	HOX Subventions 8021	Misc. Taxes/Other Subventions 8029	Prior Years 8043	Supplemental 8044	Educ. Rev. Augmentation Fund (ERAF) 8045	Total Taxes	STATUTORY PASS- THROUGH	RPTTF & AB1484 RESIDUALS	LMIHF & UNENCUMBERED ASSETS	TOTAL REDEVELOPMENT 8047	TOTAL TAXES & REDEVELOPMENT
ANAHEIM CITY	57,039,176	2,060,353	410,436	-	934,895	1,354,092	323,850	62,122,802	58,091	1,360,890	-	1,418,981	63,541,783
BUENA PARK	8,761,950	317,338	62,284	-	141,675	374,826	49,194	9,707,267	302,962	1,395,326	-	1,698,288	11,405,555
CENTRALIA	10,796,593	388,953	77,763	-	174,909	319,027	60,428	11,817,673	175,115	920,336	-	1,095,451	12,913,124
CYPRESS	12,672,817	457,098	90,955	-	209,302	278,658	72,619	13,781,449	52,232	888,365	-	940,597	14,722,046
FOUNTAIN VALLEY	20,173,489	729,387	145,151	-	325,077	446,565	112,073	21,931,742	65,850	459,839	-	525,689	22,457,431
FULLERTON	31,872,991	1,177,113	227,513	-	505,808	967,895	173,629	34,924,949	209,630	1,229,634	-	1,439,264	36,364,213
HUNTINGTON BEACH CITY	32,768,713	1,186,989	235,159	-	530,134	503,973	182,918	35,407,886	145,369	785,960	-	931,329	36,339,215
LA HABRA CITY	11,309,789	400,970	80,341	-	328,242	373,353	62,812	12,555,507	48,878	346,202	-	395,080	12,950,587
LOWELL JOINT	4,681,268	164,263	32,234	-	72,989	-	25,034	4,975,788	21,765	-	-	21,765	4,997,553
MAGNOLIA	8,249,576	296,989	60,323	-	133,972	447,695	46,325	9,234,880	102,186	778,467	-	880,653	10,115,533
OCEAN VIEW	29,500,229	1,065,497	212,099	-	483,378	668,938	167,585	32,097,726	151,607	757,581	-	909,188	33,006,914
SAVANNA	4,737,600	170,601	34,249	-	78,387	169,244	27,239	5,217,320	141,387	407,619	-	549,006	5,766,326
WESTMINSTER	11,587,370	415,113	84,566	-	194,474	685,752	67,790	13,035,065	468,830	2,143,640	-	2,612,470	15,647,535
ELEMENTARY TOTALS	244,151,561	8,830,664	1,753,073	-	4,113,242	6,590,018	1,371,496	266,810,054	1,943,902	11,473,859	-	13,417,761	280,227,815
ANAHEIM UNION	53,366,653	1,926,176	388,154	-	874,205	2,311,173	302,804	59,169,165	255,008	2,268,726	-	2,523,734	61,692,899
FULLERTON JOINT UNION*	42,501,618	1,579,527	304,963	-	799,076	1,026,649	236,774	46,448,607	462,267	2,498,004	-	2,960,271	49,408,878
HUNTINGTON BEACH UNION	79,279,483	2,864,494	567,290	-	1,292,598	1,151,704	447,168	85,602,737	698,445	3,476,925	-	4,175,370	89,778,107
UNION HIGH TOTALS	175,147,754	6,370,197	1,260,407	-	2,965,879	4,489,526	986,746	191,220,509	1,415,720	8,243,655	-	9,659,375	200,879,884
BREA OLINDA	19,823,399	717,131	142,586	-	5,106,670	419,239	108,693	26,317,718	14,386	3,903,149	-	3,917,535	30,235,253
CAPISTRANO	255,117,207	9,263,880	1,835,155	-	4,097,323	3,775,159	1,410,143	275,498,867	176,410	1,717,371	-	1,893,781	277,392,648
GARDEN GROVE	69,932,806	2,522,280	510,114	-	1,132,861	3,400,997	391,373	77,890,431	993,675	7,069,205	-	8,062,880	85,953,311
IRVINE	170,116,420	6,174,654	1,211,615	-	2,675,248	-	-	180,177,937	520,942	1,429,159	-	1,950,101	182,128,038
LAGUNA BEACH	40,107,320	1,457,063	285,930	-	649,869	-	-	42,500,182	-	-	-	-	42,500,182
LOS ALAMITOS	31,721,755	1,148,998	228,338	-	516,387	685,935	178,457	34,479,870	49,660	442,862	-	492,522	34,972,392
NEWPORT-MESA	193,897,766	7,052,709	1,378,862	-	3,148,153	-	-	205,477,490	2,684	1,670,398	-	1,673,082	207,150,572
ORANGE	119,094,274	4,303,626	853,904	-	1,929,133	2,114,745	665,948	128,961,630	281,554	5,176,052	-	5,457,606	134,419,236
PLACENTIA-YORBA LINDA	79,707,409	2,882,722	574,008	-	1,931,523	1,828,977	441,635	87,366,274	340,053	7,099,340	-	7,439,393	94,805,667
SADDLEBACK VALLEY	134,203,474	4,856,058	962,506	-	2,169,027	2,219,886	748,074	145,159,025	73,677	1,139,732	-	1,213,409	146,372,434
SANTA ANA	80,345,220	4,998,322	585,474	-	1,310,932	4,016,652	453,918	91,710,518	205,578	5,315,079	-	5,520,657	97,231,175
TUSTIN	84,059,886	3,045,194	605,208	-	1,367,089	1,669,449	472,474	91,219,300	383,878	2,786,419	-	3,170,297	94,389,597
UNIFIED TOTALS	1,278,126,936	48,422,637	9,173,700	-	26,034,215	20,131,039	4,870,715	1,386,759,242	3,042,497	37,748,766	-	40,791,263	1,427,550,505
K-12 DISTRICT TOTALS	1,697,426,251	63,623,498	12,187,180	-	33,113,336	31,210,583	7,228,957	1,844,789,805	6,402,119	57,466,280	-	63,868,399	1,908,658,204
ORANGE CO. DEPT. OF ED.	76,457,173	2,766,904	549,293	-	1,707,783	1,406,334	-	82,887,487	153,358	2,728,185	-	2,881,543	85,769,030
K-12 DISTRICT AND COUNTY TOTALS	1,773,883,424	66,390,402	12,736,473	-	34,821,119	32,616,917	7,228,957	1,927,677,292	6,555,477	60,194,465	-	66,749,942	1,994,427,234

*Note - Taxes reported by the Orange County Auditor-Controller exclude Race Horse taxes which are reported separately and include Annual taxes reported by Los Angeles County.

Comparison of 2014-15 P-1 Estimated Taxes to 2013-14 Annual Taxes

Local Educational Agency	CDS	Secured			Unsecured			HOX Subventions			Misc. Taxes and Subventions		
		2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual
<i>Anaheim Elementary</i>	66423	53,749,776	57,039,176	6.12%	1,976,899	2,060,353	4.22%	425,226	410,436	-3.48%	-	-	
<i>Buena Park Elementary</i>	66456	8,359,916	8,761,950	4.81%	308,673	317,338	2.81%	64,743	62,284	-3.80%	-	-	
<i>Centralia Elementary</i>	66472	10,083,216	10,796,593	7.07%	368,746	388,953	5.48%	79,632	77,763	-2.35%	-	-	
<i>Cypress Elementary</i>	66480	12,046,271	12,672,817	5.20%	441,383	457,098	3.56%	95,113	90,955	-4.37%	-	-	
<i>Fountain Valley Elementary</i>	66498	18,665,888	20,173,489	8.08%	685,398	729,387	6.42%	147,745	145,151	-1.76%	-	-	
<i>Fullerton Elementary</i>	66506	29,385,908	31,872,991	8.46%	1,099,206	1,177,113	7.09%	229,684	227,513	-0.95%	-	-	
<i>Huntington Beach City Elementary</i>	66530	30,384,308	32,768,713	7.85%	1,119,546	1,186,989	6.02%	240,585	235,159	-2.26%	-	-	
<i>La Habra City Elementary</i>	66563	10,643,159	11,309,789	6.26%	382,333	400,970	4.87%	82,723	80,341	-2.88%	-	-	
<i>Magnolia Elementary</i>	66589	7,729,646	8,249,576	6.73%	282,620	296,989	5.08%	61,381	60,323	-1.72%	-	-	
<i>Ocean View Elementary</i>	66613	27,813,086	29,500,229	6.07%	1,027,119	1,065,497	3.74%	219,953	212,099	-3.57%	-	-	
<i>Savanna Elementary</i>	66696	4,522,481	4,737,600	4.76%	166,021	170,601	2.76%	35,765	34,249	-4.24%	-	-	
<i>Westminster Elementary</i>	66746	11,267,780	11,587,370	2.84%	409,134	415,113	1.46%	89,120	84,566	-5.11%	-	-	
Elementary Totals		\$ 224,651,435	\$ 239,470,293	6.60%	\$ 8,267,078	\$ 8,666,401	4.83%	\$ 1,771,670	\$ 1,720,839	-2.87%	\$ -	\$ -	
<i>Anaheim Union High</i>	66431	50,299,783	53,366,653	6.10%	1,847,311	1,926,176	4.27%	399,470	388,154	-2.83%	-	-	
<i>Fullerton Joint Union High</i>	66514	39,556,850	42,501,618	7.44%	1,492,247	1,579,527	5.85%	311,898	304,963	-2.22%	1,931,728	-	-100.00%
<i>Huntington Beach Union High</i>	66548	74,297,004	79,279,483	6.71%	2,732,941	2,864,494	4.81%	586,565	567,290	-3.29%	-	-	
Union High Totals		\$ 164,153,637	\$ 175,147,754	6.70%	\$ 6,072,499	\$ 6,370,197	4.90%	\$ 1,297,933	\$ 1,260,407	-2.89%	\$ 1,931,728	\$ -	-100.00%
<i>Brea-Olinda Unified</i>	66449	18,147,476	19,823,399	9.24%	666,045	717,131	7.67%	143,631	142,586	-0.73%	-	-	
<i>Capistrano Unified</i>	66464	234,137,921	255,117,207	8.96%	8,646,144	9,263,880	7.14%	1,858,948	1,835,155	-1.28%	-	-	
<i>Garden Grove Unified</i>	66522	65,236,524	69,932,806	7.20%	2,391,613	2,522,280	5.46%	518,363	510,114	-1.59%	-	-	
<i>Irvine Unified</i>	73650	153,186,128	170,116,420	11.05%	5,691,389	6,174,654	8.49%	1,210,729	1,211,615	0.07%	-	-	
<i>Laguna Beach Unified</i>	66555	37,140,228	40,107,320	7.99%	1,377,504	1,457,063	5.78%	293,950	285,930	-2.73%	-	-	
<i>Los Alamitos Unified</i>	73924	29,631,822	31,721,755	7.05%	1,091,114	1,148,998	5.31%	234,691	228,338	-2.71%	-	-	
<i>Newport-Mesa Unified</i>	66597	180,463,190	193,897,766	7.44%	6,692,071	7,052,709	5.39%	1,424,272	1,378,862	-3.19%	-	-	
<i>Orange Unified</i>	66621	110,829,462	119,094,274	7.46%	4,066,056	4,303,626	5.84%	875,725	853,904	-2.49%	-	-	
<i>Placentia-Yorba Linda Unified</i>	66647	73,571,352	79,707,409	8.34%	2,707,227	2,882,722	6.48%	582,668	574,008	-1.49%	-	-	
<i>Saddleback Valley Unified</i>	73635	124,418,771	134,203,474	7.86%	4,597,456	4,856,058	5.62%	984,205	962,506	-2.20%	-	-	
<i>Santa Ana Unified</i>	66670	75,696,488	80,345,220	6.14%	4,911,025	4,998,322	1.78%	600,015	585,474	-2.42%	-	-	
<i>Tustin Unified</i>	73643	78,363,154	84,059,886	7.27%	2,893,768	3,045,194	5.23%	621,342	605,208	-2.60%	-	-	
Unified Totals		\$ 1,180,822,516	\$ 1,278,126,936	8.24%	\$ 45,731,412	\$ 48,422,637	5.88%	\$ 9,348,539	\$ 9,173,700	-1.87%	\$ -	\$ -	
K-12 District Totals		\$ 1,569,627,588	\$ 1,692,744,983	7.84%	\$ 60,070,989	\$ 63,459,235	5.64%	\$ 12,418,142	\$ 12,154,946	-2.12%	\$ 1,931,728	\$ -	-100.00%
<i>Orange Co. Office of Education</i>	10306	70,896,752	76,457,173	7.84%	2,612,327	2,766,904	5.92%	561,233	549,293	-2.13%	-	-	
K-12 District and County Totals		\$ 1,640,524,340	\$ 1,769,202,156	7.84%	\$ 62,683,316	\$ 66,226,139	5.65%	\$ 12,979,375	\$ 12,704,239	-2.12%	\$ 1,931,728	\$ -	-100.00%

Comparison of 2014-15 P-1 Estimated Taxes to 2013-14 Annual Taxes

Local Educational Agency	CDS	Prior Year Taxes			Supplemental Taxes			Educational Revenue Augmentation Fund			Total Taxes		
		2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual
<i>Anaheim Elementary</i>	66423	1,069,124	934,895	-12.56%	1,659,667	1,354,092	-18.41%	(14,452)	323,850	-2340.87%	58,866,240	62,122,802	5.53%
<i>Buena Park Elementary</i>	66456	162,405	141,675	-12.76%	458,422	374,826	-18.24%	(1,940)	49,194	-2635.77%	9,352,219	9,707,267	3.80%
<i>Centralia Elementary</i>	66472	202,351	174,909	-13.56%	385,484	319,027	-17.24%	(1,631)	60,428	-3804.97%	11,117,798	11,817,673	6.30%
<i>Cypress Elementary</i>	66480	241,871	209,302	-13.47%	341,001	278,658	-18.28%	(2,077)	72,619	-3596.34%	13,163,562	13,781,449	4.69%
<i>Fountain Valley Elementary</i>	66498	375,937	325,077	-13.53%	545,643	446,565	-18.16%	(3,095)	112,073	-3721.10%	20,417,516	21,931,742	7.42%
<i>Fullerton Elementary</i>	66506	587,451	505,808	-13.90%	1,191,666	967,895	-18.78%	(3,483)	173,629	-5085.04%	32,490,432	34,924,949	7.49%
<i>Huntington Beach City Elementary</i>	66530	609,330	530,134	-13.00%	614,630	503,973	-18.00%	(6,789)	182,918	-2794.33%	32,961,610	35,407,886	7.42%
<i>La Habra City Elementary</i>	66563	344,106	328,242	-4.61%	452,698	373,353	-17.53%	(1,281)	62,812	-5003.36%	11,903,738	12,555,507	5.48%
<i>Magnolia Elementary</i>	66589	154,612	133,972	-13.35%	547,008	447,695	-18.16%	(1,422)	46,325	-3357.74%	8,773,845	9,234,880	5.25%
<i>Ocean View Elementary</i>	66613	542,471	483,378	-10.89%	816,839	668,938	-18.11%	(12,180)	167,585	-1475.90%	30,407,288	32,097,726	5.56%
<i>Savanna Elementary</i>	66696	89,066	78,387	-11.99%	207,500	169,244	-18.44%	(1,470)	27,239	-1952.99%	5,019,363	5,217,320	3.94%
<i>Westminster Elementary</i>	66746	227,079	194,474	-14.36%	834,646	685,752	-17.84%	(855)	67,790	-8028.65%	12,826,904	13,035,065	1.62%
Elementary Totals		\$ 4,605,803	\$ 4,040,253	-12.28%	\$ 8,055,204	\$ 6,590,018	-18.19%	\$ (50,675)	\$ 1,346,462	-2757.05%	\$ 247,300,515	\$ 261,834,266	5.88%
<i>Anaheim Union High</i>	66431	1,002,350	874,205	-12.78%	2,804,828	2,311,173	-17.60%	(12,299)	302,804	-2562.02%	56,341,443	59,169,165	5.02%
<i>Fullerton Joint Union High</i>	66514	897,213	799,076	-10.94%	1,256,486	1,026,649	-18.29%	(5,906)	236,774	-4109.04%	45,440,516	46,448,607	2.22%
<i>Huntington Beach Union High</i>	66548	1,479,377	1,292,598	-12.63%	1,408,565	1,151,704	-18.24%	(19,415)	447,168	-2403.21%	80,485,037	85,602,737	6.36%
Union High Totals		\$ 3,378,940	\$ 2,965,879	-12.22%	\$ 5,469,879	\$ 4,489,526	-17.92%	\$ (37,620)	\$ 986,746	-2722.93%	\$ 182,266,996	\$ 191,220,509	4.91%
<i>Brea-Olinda Unified</i>	66449	4,470,709	5,106,670	14.23%	512,636	419,239	-18.22%	(7,499)	108,693	-1549.43%	23,932,998	26,317,718	9.96%
<i>Capistrano Unified</i>	66464	4,724,560	4,097,323	-13.28%	4,632,392	3,775,159	-18.51%	(45,222)	1,410,143	-3218.27%	253,954,743	275,498,867	8.48%
<i>Garden Grove Unified</i>	66522	1,303,624	1,132,861	-13.10%	4,145,248	3,400,997	-17.95%	(13,749)	391,373	-2946.56%	73,581,623	77,890,431	5.86%
<i>Irvine Unified</i>	73650	2,987,634	2,675,248	-10.46%	-	-	-	-	-	-	163,075,880	180,177,937	10.49%
<i>Laguna Beach Unified</i>	66555	736,108	649,869	-11.72%	382	-	-100.00%	-	-	-	39,548,172	42,500,182	7.46%
<i>Los Alamitos Unified</i>	73924	595,588	516,387	-13.30%	847,424	685,935	-19.06%	(5,645)	178,457	-3261.33%	32,394,994	34,479,870	6.44%
<i>Newport-Mesa Unified</i>	66597	3,546,867	3,148,153	-11.24%	-	-	-	-	-	-	192,126,400	205,477,490	6.95%
<i>Orange Unified</i>	66621	2,234,485	1,929,133	-13.67%	2,577,748	2,114,745	-17.96%	(16,745)	665,948	-4077.00%	120,566,731	128,961,630	6.96%
<i>Placentia-Yorba Linda Unified</i>	66647	1,997,318	1,931,523	-3.29%	2,240,744	1,828,977	-18.38%	(17,542)	441,635	-2617.59%	81,081,767	87,366,274	7.75%
<i>Saddleback Valley Unified</i>	73635	2,516,158	2,169,027	-13.80%	2,664,187	2,219,886	-16.68%	(17,093)	748,074	-4476.49%	135,163,684	145,159,025	7.39%
<i>Santa Ana Unified</i>	66670	1,508,856	1,310,932	-13.12%	4,912,230	4,016,652	-18.23%	(15,771)	453,918	-2978.18%	87,612,843	91,710,518	4.68%
<i>Tustin Unified</i>	73643	1,557,000	1,367,089	-12.20%	2,056,007	1,669,449	-18.80%	(23,979)	472,474	-2070.37%	85,467,292	91,219,300	6.73%
Unified Totals		\$ 28,178,907	\$ 26,034,215	-7.61%	\$ 24,588,998	\$ 20,131,039	-18.13%	\$ (163,245)	\$ 4,870,715	-3083.68%	\$ 1,288,507,127	\$ 1,386,759,242	7.63%
K-12 District Totals		\$ 36,163,650	\$ 33,040,347	-8.64%	\$ 38,114,081	\$ 31,210,583	-18.11%	\$ (251,540)	\$ 7,203,923	-2963.93%	\$ 1,718,074,638	\$ 1,839,814,017	7.09%
<i>Orange Co. Office of Education</i>	10306	1,819,739	1,707,783	-6.15%	1,717,867	1,406,334	-18.13%	-	-	-	77,607,918	82,887,487	6.80%
K-12 District and County Totals		\$ 37,983,389	\$ 34,748,130	-8.52%	\$ 39,831,948	\$ 32,616,917	-18.11%	\$ (251,540)	\$ 7,203,923	-2963.93%	\$ 1,795,682,556	\$ 1,922,701,504	7.07%

Comparison of 2014-15 P-1 Estimated Taxes to 2013-14 Annual Taxes

Local Educational Agency	CDS	Pass-Through Payments			RPTTF Residual			RDA Successor Agency Unencumbered / Low Mod			Total Community Redevelopment Funds		
		2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual
<i>Anaheim Elementary</i>	66423	62,010	58,091	-6.32%	2,564,201	1,360,890	-46.93%	28,352	-	-100.00%	2,654,563	1,418,981	-46.55%
<i>Buena Park Elementary</i>	66456	344,888	302,962	-12.16%	1,391,513	1,395,326	0.27%	401,320	-	-100.00%	2,137,721	1,698,288	-20.56%
<i>Centralia Elementary</i>	66472	205,318	175,115	-14.71%	965,400	920,336	-4.67%	252,171	-	-100.00%	1,422,889	1,095,451	-23.01%
<i>Cypress Elementary</i>	66480	59,252	52,232	-11.85%	1,117,469	888,365	-20.50%	459,950	-	-100.00%	1,636,671	940,597	-42.53%
<i>Fountain Valley Elementary</i>	66498	65,850	65,850	0.00%	520,986	459,839	-11.74%	-	-	-	586,836	525,689	-10.42%
<i>Fullerton Elementary</i>	66506	209,050	209,630	0.28%	365,024	1,229,634	236.86%	-	-	-	574,074	1,439,264	150.71%
<i>Huntington Beach City Elementary</i>	66530	145,362	145,369	0.00%	1,196,190	785,960	-34.29%	2,125,600	-	-100.00%	3,467,152	931,329	-73.14%
<i>La Habra City Elementary</i>	66563	45,640	48,878	7.10%	27,729	346,202	1148.52%	-	-	-	73,369	395,080	438.48%
<i>Magnolia Elementary</i>	66589	115,932	102,186	-11.86%	786,615	778,467	-1.04%	360,033	-	-100.00%	1,262,580	880,653	-30.25%
<i>Ocean View Elementary</i>	66613	161,121	151,607	-5.90%	998,750	757,581	-24.15%	1,248,989	-	-100.00%	2,408,860	909,188	-62.26%
<i>Savanna Elementary</i>	66696	159,241	141,387	-11.21%	416,615	407,619	-2.16%	337,352	-	-100.00%	913,208	549,006	-39.88%
<i>Westminster Elementary</i>	66746	526,891	468,830	-11.02%	2,419,009	2,143,640	-11.38%	72,394	-	-100.00%	3,018,294	2,612,470	-13.45%
Elementary Totals		\$ 2,100,556	\$ 1,922,137	-8.49%	\$ 12,769,501	\$ 11,473,859	-10.15%	\$ 5,286,161	\$ -	-100.00%	\$ 20,156,218	\$ 13,395,996	-33.54%
<i>Anaheim Union High</i>	66431	290,357	255,008	-12.17%	3,168,323	2,268,726	-28.39%	677,550	-	-100.00%	4,136,230	2,523,734	-38.98%
<i>Fullerton Joint Union High</i>	66514	500,252	462,267	-7.59%	1,544,257	2,498,004	61.76%	357,674	-	-100.00%	2,402,183	2,960,271	23.23%
<i>Huntington Beach Union High</i>	66548	755,312	698,445	-7.53%	4,347,671	3,476,925	-20.03%	3,179,416	-	-100.00%	8,282,399	4,175,370	-49.59%
Union High Totals		\$ 1,545,920	\$ 1,415,720	-8.42%	\$ 9,060,251	\$ 8,243,655	-9.01%	\$ 4,214,640	\$ -	-100.00%	\$ 14,820,811	\$ 9,659,375	-34.83%
<i>Brea-Olinda Unified</i>	66449	7,193	14,386	100.00%	878,530	3,903,149	344.28%	-	-	-	885,723	3,917,535	342.30%
<i>Capistrano Unified</i>	66464	107,563	176,410	64.01%	2,351,296	1,717,371	-26.96%	297,584	-	-100.00%	2,756,443	1,893,781	-31.30%
<i>Garden Grove Unified</i>	66522	1,060,766	993,675	-6.32%	6,878,459	7,069,205	2.77%	1,506,716	-	-100.00%	9,445,941	8,062,880	-14.64%
<i>Irvine Unified</i>	73650	565,816	520,942	-7.93%	3,606,363	1,429,159	-60.37%	-	-	-	4,172,179	1,950,101	-53.26%
<i>Laguna Beach Unified</i>	66555	-	-	-	-	-	-	-	-	-	-	-	-
<i>Los Alamitos Unified</i>	73924	49,660	49,660	0.00%	326,476	442,862	35.65%	310,197	-	-100.00%	686,333	492,522	-28.24%
<i>Newport-Mesa Unified</i>	66597	1,342	2,684	99.99%	1,936,516	1,670,398	-13.74%	320,913	-	-100.00%	2,258,771	1,673,082	-25.93%
<i>Orange Unified</i>	66621	282,112	281,554	-0.20%	8,950,985	5,176,052	-42.17%	1,351,123	-	-100.00%	10,584,220	5,457,606	-48.44%
<i>Placentia-Yorba Linda Unified</i>	66647	340,255	340,053	-0.06%	8,115,088	7,099,340	-12.52%	18,466	-	-100.00%	8,473,809	7,439,393	-12.21%
<i>Saddleback Valley Unified</i>	73635	78,519	73,677	-6.17%	4,681,851	1,139,732	-75.66%	28,045	-	-100.00%	4,788,415	1,213,409	-74.66%
<i>Santa Ana Unified</i>	66670	205,593	205,578	-0.01%	9,643,079	5,315,079	-44.88%	4,698,683	-	-100.00%	14,547,355	5,520,657	-62.05%
<i>Tustin Unified</i>	73643	421,236	383,878	-8.87%	5,507,650	2,786,419	-49.41%	531,992	-	-100.00%	6,460,878	3,170,297	-50.93%
Unified Totals		\$ 3,120,054	\$ 3,042,497	-2.49%	\$ 52,876,293	\$ 37,748,766	-28.61%	\$ 9,063,719	\$ -	-100.00%	\$ 65,060,066	\$ 40,791,263	-37.30%
K-12 District Totals		\$ 6,766,530	\$ 6,380,354	-5.71%	\$ 74,706,045	\$ 57,466,280	-23.08%	\$ 18,564,520	\$ -	-100.00%	\$ 100,037,095	\$ 63,846,634	-36.18%
<i>Orange Co. Office of Education</i>	10306	178,670	153,358	-14.17%	3,661,247	2,728,185	-25.48%	852,800	-	-100.00%	4,692,717	2,881,543	-38.60%
K-12 District and County Totals		\$ 6,945,200	\$ 6,533,712	-5.92%	\$ 78,367,292	\$ 60,194,465	-23.19%	\$ 19,417,320	\$ -	-100.00%	\$ 104,729,813	\$ 66,728,177	-36.29%

Comparison of 2014-15 P-1 Estimated Taxes to 2013-14 Annual Taxes

		Total Taxes and Community Redevelopment Funds		
Local Educational Agency	CDS	2013-14 Actual	2014-15 P-1	% Change 2014-15 P-1 to 2013-14 Actual
<i>Anaheim Elementary</i>	66423	61,520,803	63,541,783	3.29%
<i>Buena Park Elementary</i>	66456	11,489,940	11,405,555	-0.73%
<i>Centralia Elementary</i>	66472	12,540,687	12,913,124	2.97%
<i>Cypress Elementary</i>	66480	14,800,233	14,722,046	-0.53%
<i>Fountain Valley Elementary</i>	66498	21,004,352	22,457,431	6.92%
<i>Fullerton Elementary</i>	66506	33,064,506	36,364,213	9.98%
<i>Huntington Beach City Elementary</i>	66530	36,428,762	36,339,215	-0.25%
<i>La Habra City Elementary</i>	66563	11,977,107	12,950,587	8.13%
<i>Magnolia Elementary</i>	66589	10,036,425	10,115,533	0.79%
<i>Ocean View Elementary</i>	66613	32,816,148	33,006,914	0.58%
<i>Savanna Elementary</i>	66696	5,932,571	5,766,326	-2.80%
<i>Westminster Elementary</i>	66746	15,845,198	15,647,535	-1.25%
Elementary Totals		\$ 267,456,733	\$ 275,230,262	2.91%
<i>Anaheim Union High</i>	66431	60,477,673	61,692,899	2.01%
<i>Fullerton Joint Union High</i>	66514	47,842,699	49,408,878	3.27%
<i>Huntington Beach Union High</i>	66548	88,767,436	89,778,107	1.14%
Union High Totals		\$ 197,087,807	\$ 200,879,884	1.92%
<i>Brea-Olinda Unified</i>	66449	24,818,721	30,235,253	21.82%
<i>Capistrano Unified</i>	66464	256,711,186	277,392,648	8.06%
<i>Garden Grove Unified</i>	66522	83,027,564	85,953,311	3.52%
<i>Irvine Unified</i>	73650	167,248,059	182,128,038	8.90%
<i>Laguna Beach Unified</i>	66555	39,548,172	42,500,182	7.46%
<i>Los Alamitos Unified</i>	73924	33,081,327	34,972,392	5.72%
<i>Newport-Mesa Unified</i>	66597	194,385,171	207,150,572	6.57%
<i>Orange Unified</i>	66621	131,150,951	134,419,236	2.49%
<i>Placentia-Yorba Linda Unified</i>	66647	89,555,576	94,805,667	5.86%
<i>Saddleback Valley Unified</i>	73635	139,952,099	146,372,434	4.59%
<i>Santa Ana Unified</i>	66670	102,160,198	97,231,175	-4.82%
<i>Tustin Unified</i>	73643	91,928,170	94,389,597	2.68%
Unified Totals		\$ 1,353,567,193	\$ 1,427,550,505	5.47%
K-12 District Totals		\$ 1,818,111,733	\$ 1,903,660,651	4.71%
<i>Orange Co. Office of Education</i>	10306	82,300,635	85,769,030	4.21%
K-12 District and County Totals		\$ 1,900,412,369	\$ 1,989,429,681	4.68%