



November 30, 2011

**ORANGE COUNTY  
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OF EDUCATION**

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To: Directors/Managers of Business  
From: Laurie Weiss, Business Services Specialist  
Business Services

Subject: **2011-12 P-1 Property Tax Estimates**

Enclosed is a copy of the 2011-12 P-1 Property Tax Revenue Estimates reported to the State by our office. When comparing the 2011-12 P-1 Estimates to 2010-11 Actual property taxes, we noted the following countywide changes:

- Secured Taxes increased by 2.89%
- Unsecured Taxes decreased by 7.02%
- Homeowners Subvention decreased by 1.45%
- Prior Year Taxes decreased by 25.98%
- Supplemental Taxes increased by 7.52%
- Educational Revenue Augmentation Fund (ERAF) decreased by 2051.11%.
- Total Taxes decreased by 3.77% (Total Taxes do not include Miscellaneous Taxes/Other Appropriate Local Revenues or Subventions from Los Angeles County for Fullerton Joint Union High School District)

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 2011-12 P-1 Property Tax Estimates in the preparation of revenue limit calculations and the 2011-12 First Interim Report submission.

Listed below are the calculation assumptions that the Orange County Auditor-Controller used to estimate 2011-12 P-1 Property Taxes.

1. Secured: 98.0% of the initial local tax charges plus 99.0% of State Assessed Properties Levy plus 2011-12 J-29 actuals for Area-Wide tax revenues based on 2010-11 actuals.
2. Unsecured: 88% of initial tax charge plus 94.24% of initial Aircraft tax levy.
3. Other Local Taxes: Zero
4. Prior Year Taxes: Estimate equals actuals received in July 2011 plus RDA Impounds apportioned in September 2011.
5. Trailer License Fees: Zero
6. Supplemental: Estimate includes Prior Year Supplemental actuals for 2010-11 plus anticipated Current Year Supplemental Collections for 2011-12. Laguna Beach Unified, Newport-Mesa Unified, and Irvine Unified report zero Current Year Supplemental Revenues as they are basic aid districts.
7. Release of Impounds: Zero

8. Homeowners Subvention: 100% of the 2011-12 Homeowners Exemption Claim filed on October 2011.
9. Timber Tax: Zero
10. Education Revenue Augmentation Fund (ERAF): The Auditor-Controller anticipates that there will be insufficient cash in ERAF by December 2011 to make the Vehicle License Fee Adjustment Amount (VLFAA), Triple Flip, and County Equity payments in January 2012. As such, the Auditor-Controller will be making a negative ERAF apportionment which will reduce the FY 2011-12 ad valorem property tax revenue allocated to non-basic aid school districts and community college districts in the county to cover the cash shortfall in ERAF.

Estimated ERAF Revenue (2011-12)	\$606,495,121
Less: VLFAA	(\$526,536,252)
Less: Sales and Use Tax Compensation (Triple Flip)	(\$126,855,705)
Less: County Equity	(\$50,000,000)
Less: Prior Year Taxes apportioned to ERAF in July 2011 that have already been distributed to school districts. Although revenue is reported in 2011-12, cash is not available to fund VLF, Triple Flip, and County Equity Payments	
	(\$13,486,666)
Total	(\$110,383,502)

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 call Laurie Weiss at (714) 966-4489.

Enclosure

cc: Darren Dang, Director, Business Services  
 Assistant Superintendents, Business

**P-1 Estimated Taxes for Orange County School Districts  
for the Year Ending June 30, 2012**

Name of District	CDS	8041 Secured	8042 Unsecured	8021 Homeowners	8029 Misc. Taxes and Subventions	8022 Timber Yield	8043 Prior Year Taxes	8046 Supplemental Educational Revenue Augmentation Fund	8044 Supplemental Taxes	8045 Educational Revenue Augmentation Fund	Total
		1	2	3	4	5	6	7	8	9	10
Anaheim Elementary	66423	\$49,984,173	\$1,899,159	\$437,323	\$0	\$0	\$1,142,394	\$0	\$943,155	(\$3,686,146)	\$50,720,058
Buena Park Elementary	66456	\$8,052,197	\$302,124	\$69,175	\$0	\$0	\$180,321	\$0	\$267,236	(\$576,987)	\$8,294,066
Centralia Elementary	66472	\$9,740,369	\$368,789	\$85,155	\$0	\$0	\$222,113	\$0	\$225,884	(\$715,543)	\$9,926,767
Cypress Elementary	66480	\$11,538,627	\$437,533	\$100,776	\$0	\$0	\$263,751	\$0	\$199,669	(\$850,098)	\$11,690,258
Fountain Valley Elementary	66498	\$18,007,451	\$684,546	\$157,644	\$0	\$0	\$407,242	\$0	\$306,383	(\$1,332,010)	\$18,231,256
Fullerton Elementary	66506	\$28,543,641	\$1,114,913	\$247,149	\$0	\$0	\$647,521	\$0	\$669,850	(\$2,075,983)	\$29,147,091
Huntington Beach City Elementary	66530	\$28,278,368	\$1,076,580	\$247,439	\$0	\$0	\$646,347	\$0	\$341,115	(\$2,095,551)	\$28,494,298
La Habra City Elementary	66563	\$10,340,729	\$385,387	\$89,129	\$0	\$0	\$367,167	\$0	\$273,776	(\$746,621)	\$10,709,567
Lowell Joint Elementary	64766	\$4,124,291	\$151,892	\$34,726	\$0	\$0	\$90,670	\$0	\$0	(\$295,928)	\$4,105,651
Magnolia Elementary	66589	\$7,458,799	\$282,422	\$65,688	\$0	\$0	\$172,101	\$0	\$310,715	(\$544,390)	\$7,745,335
Ocean View Elementary	66613	\$25,721,702	\$976,174	\$224,938	\$0	\$0	\$586,026	\$0	\$466,122	(\$1,897,291)	\$26,077,671
Savanna Elementary	66696	\$4,323,060	\$163,638	\$37,861	\$0	\$0	\$98,961	\$0	\$118,868	(\$317,021)	\$4,425,367
Westminster Elementary	66746	\$10,975,150	\$413,428	\$96,323	\$0	\$0	\$250,718	\$0	\$480,452	(\$797,572)	\$11,418,499
Anaheim Union High	66431	\$47,284,344	\$1,795,578	\$416,132	\$0	\$0	\$1,081,322	\$0	\$1,609,476	(\$3,465,184)	\$48,721,668
Fullerton Joint Union High	66514	\$38,368,491	\$1,501,188	\$334,745	\$0	\$0	\$980,346	\$0	\$721,538	(\$2,817,893)	\$39,088,415
Huntington Beach Union High	66548	\$69,833,061	\$2,651,795	\$609,233	\$0	\$0	\$1,591,651	\$0	\$788,966	(\$5,159,395)	\$70,315,311
Brea-Olinda Unified	66449	\$16,351,365	\$620,986	\$143,070	\$0	\$0	\$4,670,480	\$0	\$292,429	(\$1,207,448)	\$20,870,882
Capistrano Unified	66464	\$226,404,775	\$8,647,349	\$1,986,847	\$0	\$0	\$5,254,904	\$0	\$2,597,948	(\$16,807,711)	\$228,084,112
Garden Grove Unified	66522	\$62,828,131	\$2,381,702	\$553,450	\$0	\$0	\$1,425,952	\$0	\$2,367,291	(\$4,607,728)	\$64,948,798
Irvine Unified	73650	\$139,369,786	\$5,325,022	\$1,215,307	\$0	\$0	\$3,382,712	\$0	\$0	\$0	\$149,292,827
Laguna Beach Unified	66555	\$34,861,448	\$1,333,744	\$304,509	\$0	\$0	\$795,955	\$0	\$0	\$0	\$37,295,656
Los Alamitos Unified	73924	\$28,535,036	\$1,085,362	\$249,917	\$0	\$0	\$644,265	\$0	\$468,294	(\$2,112,675)	\$28,870,199
Newport-Mesa Unified	66597	\$167,384,509	\$6,387,903	\$1,457,726	\$0	\$0	\$3,817,450	\$0	\$0	\$0	\$179,047,588
Orange Unified	66621	\$107,638,733	\$4,089,686	\$940,512	\$0	\$0	\$2,465,247	\$0	\$1,474,855	(\$7,953,223)	\$108,655,810
Placentia-Yorba Linda Unified	66647	\$70,269,730	\$2,671,985	\$615,608	\$0	\$0	\$2,189,125	\$0	\$1,270,886	(\$5,201,111)	\$71,816,223
Saddleback Valley Unified	73635	\$120,680,207	\$4,601,015	\$1,055,688	\$0	\$0	\$2,786,625	\$0	\$1,600,034	(\$8,921,810)	\$121,801,759
Santa Ana Unified	66670	\$72,663,893	\$4,662,110	\$638,585	\$0	\$0	\$1,702,791	\$0	\$2,788,805	(\$5,293,254)	\$77,162,930
Tustin Unified	73643	\$74,939,998	\$2,854,664	\$656,923	\$0	\$0	\$1,700,982	\$0	\$1,109,700	(\$5,557,470)	\$75,704,797
<b>K-12 District Totals</b>		<b>\$1,494,502,064</b>	<b>\$58,866,674</b>	<b>\$13,071,578</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,565,139</b>	<b>\$0</b>	<b>\$21,693,447</b>	<b>(\$85,036,043)</b>	<b>\$1,542,662,859</b>
Orange Co. Office of Education	10306	\$67,303,576	\$2,560,468	\$589,075	\$0	\$0	\$1,967,855	\$0	\$987,638	\$5,166	\$73,413,778
<b>K-12 District and County Totals</b>		<b>\$1,561,805,640</b>	<b>\$61,427,142</b>	<b>\$13,660,653</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,532,994</b>	<b>\$0</b>	<b>\$22,681,085</b>	<b>(\$85,030,877)</b>	<b>\$1,616,076,637</b>

Note - P-1 estimated taxes reported by Los Angeles COE for Fullerton Joint UHSD are not included in this report.