



November 26, 2012

**ORANGE COUNTY
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OF EDUCATION**
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County Superintendent
of Schools

LYNN APRIL HARTLINE
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Associate Superintendent

To: Directors/Managers of Business
From: Laurie Weiss, Business Services Specialist
Business Services
Subject: **2012-13 P-1 Property Tax Estimates**

Enclosed is a copy of the 2012-13 P-1 Property Tax Revenue Estimates reported to the California Department of Education (CDE) by our office. When comparing the 2012-13 P-1 Estimates to 2011-12 Actual property taxes, we noted the following countywide changes:

- Secured Taxes increased by 4.22%
- Unsecured Taxes decreased by 5.06%
- Homeowners Subvention is unchanged
- Prior Year Taxes increased by 4.64%
- Supplemental Taxes increased by 95.20%
- Educational Revenue Augmentation Fund (ERAF) decreased by 59.06%.
- Total Taxes increased by 7.58% (Total Taxes do not include 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 2012-13 P-1 Property Tax Estimates in the preparation of revenue limit calculations and the 2012-13 First Interim Report submission. However, it should be noted that the RDA cash assets will not be reflected by CDE until the 2012-13 P-2 apportionment is certified.

Listed below are the calculation assumptions that the Orange County Auditor-Controller used to estimate 2012-13 P-1 Property Taxes.

**ORANGE COUNTY
BOARD OF EDUCATION**
JOHN W. BEDELL, PH.D.
DAVID L. BOYD
ROBERT M. HAMMOND
ELIZABETH PARKER
KEN L. WILLIAMS, D.O.

1. Secured: 98% of the initial local tax charges plus 99% of State Assessed Properties Levy plus 2012-13 J-29 actuals for Area-Wide tax revenues based on 2011-12 actuals.
2. Unsecured: 88% of initial tax charge plus 90.46% of initial Aircraft tax levy.
3. Other Local Taxes: Zero
4. Prior Year Taxes: Estimate equals actuals received in July 2012 plus RDA Impounds apportioned in August 2012.
5. Trailer License Fees: Zero
6. Supplemental: Estimate includes Prior Year Supplemental actuals for 2011-12 plus anticipated Current Year Supplemental Collections for 2012-13. 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: Estimate equals actual of the 2011-12 Homeowners Exemption Claim filed on October 2011.
9. Timber Tax: Zero
10. RDA Statutory Pass-Through Revenue Limit Share: Estimated 2012-13 Statutory pass-through payments revenue limits (K-12 = 43.3% and COE = 19%)
11. Redevelopment Property Tax Trust Fund (RPTTF) Residual: Estimate equals to actual residual on the June 1, 2012 distribution and actual AB1484 residual distribution in 2012-13.
12. RDA Successor Agencies' Low Mod Income Housing and Unencumbered Funds also known as Redevelopment Agency Asset Liquidation: Estimate equal to the Low Mod Due Diligence Review. Low Mod funds estimated to be \$86 million for successor agencies. The same amount is used to estimate the unencumbered fund.
13. Education Revenue Augmentation Fund (ERAF): The Auditor-Controller anticipates that there will be insufficient cash in ERAF by December 2012 to make the Vehicle License Fee Adjustment Amount (VLFAA), Triple Flip, and County Equity payments in January 2013. As such, the Auditor-Controller will be making a negative ERAF apportionment which will reduce the FY 2012-13 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.

| | Year To Date as of: | |
|--|-----------------------|-----------------------|
| | December 2012 | June 2013 |
| Estimated ERAF Revenue | \$367,790,386 | \$685,059,039 |
| Less: VLF adjustment | (\$268,164,602) | (\$536,329,204) |
| Less: Sales and Use Tax Compensation (Triple Flip) | (\$70,890,185) | (\$136,918,319) |
| Less: ERAF Transfer, Per R&T 97.80(b)(2) | (\$25,000,000) | (\$50,000,000) |
| Less: PY 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 R&T 97.80 payments. | (\$20,503,459) | (\$20,503,459) |
| Total | (\$16,767,860) | (\$58,691,943) |

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: Wendy Benkert, Ed.D, Associate Superintendent, Business Services
 Darren Dang, Director, Business Services
 Assistant Superintendents, Business



**ORANGE COUNTY
AUDITOR-CONTROLLER**

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DIRECTOR
INFORMATION TECHNOLOGY

STEVEN P. RODERMUND
PROGRAM MANAGER
CAPS+ PROGRAM MANAGEMENT OFFICE

November 15, 2012

TO: Laurie Weiss
Orange County Department of Education

SUBJECT: 2012-13 Property Tax Revenue Estimates – P1
State Department of Education Tax Software (formerly Form J-29)

This memo is being submitted to provide you with a detailed explanation of our 2012-13 property tax revenue estimates for schools. These estimates for this fiscal year include two new line items, Redevelopment Property Tax Trust Fund (RPTTF) Residual Distribution and RDA Asset Liquidation. The Residual distributions are residual dollars in RPTTF pursuant to H&S Code 34183(a)(4) and 34188. It also includes residuals per AB1484. The RDA Asset Liquidation distributions are remittances from unencumbered balances, Low Moderate Income Housing Fund, and proceeds from asset sales per H&S Code 34177 and 34179.6.

Type Tax Revenue

1. Secured: 98.0 percent of initial local tax charges plus 99.0 percent of 2011-12 State Assessed Properties Levy plus 2012-13 J-29 actuals for Area-Wide tax revenues based on 2011-12 actuals. (The J-29 instructions from the Property Tax Software indicate that secured taxes also include area-wide taxes.)
2. Unsecured: 88.0 percent of initial tax charge plus 90.46 percent of initial Aircraft tax levy.
3. Other Local Taxes: Zero
4. Prior Year Taxes: Estimate equals actuals received in July 2012 plus RDA Impounds apportioned in August 2012.
5. Trailer License Fees: Zero
6. Supplemental: Estimate includes Prior Year Supplemental actuals for 2011-12 plus anticipated CY Supplemental Collections for 2012-13. Laguna Beach Unified, Newport-Mesa and Irvine Unified report zero CY Supplemental Revenues.
7. Release of Impounds: Zero
8. Homeowners Subvention: Estimate equals actual of 2011-12 Homeowners Exemption Claim filed on October 2011.
9. Timber Tax: Zero
10. RDA Statutory Pass-Through Revenue Limit Share: Estimated 2012-13 Statutory pass-through payments revenue limits (K-12 = 43.3% and COE = 19%)

11. RPTTF Residual: Estimate equals to actual residual on the June 1, 2012 distribution and actual AB1484 residual distribution in 2012-13.
12. RDA Successor Agencies' Low Mod Income Housing and Unencumbered Funds: Estimate equals to the Low Mod Due Diligence Review, Low Mod funds estimated to be \$86M for successor agencies. The same amount is used to estimate unencumbered fund.
10. Education Revenue Augmentation Fund: We anticipate that there will be insufficient cash in ERAF by December 2012 to make the VLFAA, Triple Flip, and County Equity payments in January 2013. As such, the Auditor-Controller will be making a negative ERAF apportionment which will reduce the FY 2012-13 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.

| | YTD as of | |
|---|---------------------|---------------------|
| | December 2012 | June 2013 |
| Estimated ERAF Revenue | 367,790,386 | 685,059,039 |
| Less: VLF adjustment | (268,164,602) | (536,329,204) |
| Less: Sales and Use Tax Compensation (Triple Flip) | (70,890,185) | (136,918,319) |
| Less: ERAF Transfer, Per R&T 97.80(b)(2) | (25,000,000) | (50,000,000) |
| Less: PY Taxes apportioned to ERAF in July 2011 that have already been distributed to school districts. Although revenue is reported in FY 2011-12, cash is not available to fund VLF, Triple Flip, and R&T 97.80 payments. | (20,503,459) | (20,503,459) |
| Total | <u>(16,767,860)</u> | <u>(58,691,943)</u> |

We intend to continue working with Orange County schools to support their efforts to obtain appropriate and required funding from the State and will continue to discuss ways in which the County may be able to assist the schools in addressing any cash flow issues caused by the State's actions.

If you have any questions or desire additional information, you may contact me at (714) 834-3015, or Eliseo Gillamac (714) 834-4437.

Frank Davies
Property Tax Section

Estimated Taxes for the 2012-13 Fiscal Year
First Reporting Period

| Local Educational Agency | CDS | Secured | Unsecured | Hox Subventions | Misc Taxes & Subventions | Prior Year Taxes | Supplemental Taxes | ERAF | Total Taxes |
|---|-------|-------------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|------------------------|-------------------------|
| <i>Anaheim Elementary</i> | 66423 | 52,053,934 | 1,966,305 | 437,323 | | 1,236,491 | 789,762 | (1,473,584) | 55,010,231 |
| <i>Buena Park Elementary</i> | 66456 | 8,120,604 | 307,764 | 69,175 | | 194,396 | 219,778 | (220,628) | 8,691,089 |
| <i>Centralia Elementary</i> | 66472 | 9,895,847 | 372,337 | 85,155 | | 240,339 | 187,405 | (275,708) | 10,505,375 |
| <i>Cypress Elementary</i> | 66480 | 11,767,410 | 443,438 | 100,776 | | 285,145 | 163,606 | (329,025) | 12,431,350 |
| <i>Fountain Valley Elementary</i> | 66498 | 18,302,221 | 691,344 | 157,644 | | 445,924 | 259,831 | (511,965) | 19,344,999 |
| <i>Fullerton Elementary</i> | 66506 | 28,902,592 | 1,101,750 | 247,149 | | 698,599 | 563,489 | (796,226) | 30,717,353 |
| <i>Huntington Beach City Elementary</i> | 66530 | 29,611,348 | 1,120,838 | 247,439 | | 701,552 | 292,129 | (843,006) | 31,130,300 |
| <i>La Habra City Elementary</i> | 66563 | 10,466,676 | 387,829 | 89,129 | | 370,465 | 220,292 | (286,682) | 11,247,709 |
| <i>Lowell Joint</i> | | 4,168,258 | 152,680 | 34,726 | | 146,936 | - | (112,792) | 4,389,808 |
| <i>Magnolia Elementary</i> | 66589 | 7,567,175 | 284,767 | 65,688 | | 183,965 | 260,799 | (210,511) | 8,151,883 |
| <i>Ocean View Elementary</i> | 66613 | 26,441,996 | 997,655 | 224,938 | | 636,121 | 390,461 | (743,191) | 27,947,980 |
| <i>Savanna Elementary</i> | 66696 | 4,358,517 | 163,928 | 37,861 | | 106,653 | 99,010 | (120,881) | 4,645,088 |
| <i>Westminster Elementary</i> | 66746 | 11,161,868 | 417,924 | 96,323 | | 269,478 | 401,007 | (309,619) | 12,036,981 |
| Elementary Totals | | \$ 222,818,446 | \$ 8,408,559 | \$ 1,893,326 | \$ - | \$ 5,516,064 | \$ 3,847,569 | \$ (6,233,818) | \$ 236,250,146 |
| <i>Anaheim Union High</i> | 66431 | 48,848,810 | 1,844,096 | 416,132 | | 1,168,883 | 1,349,309 | (1,375,947) | 52,251,283 |
| <i>Fullerton Joint Union High</i> | 66514 | 38,834,163 | 1,494,178 | 334,745 | 1,699,182 | 1,060,054 | 601,633 | (1,079,429) | 42,944,526 |
| <i>Huntington Beach Union High</i> | 66548 | 72,084,826 | 2,721,249 | 609,233 | | 1,727,966 | 669,496 | (2,031,623) | 75,781,147 |
| Union High Totals | | \$ 159,767,799 | \$ 6,059,523 | \$ 1,360,110 | \$ 1,699,182 | \$ 3,956,903 | \$ 2,620,438 | \$ (4,486,999) | \$ 170,976,956 |
| <i>Brea-Olinda Unified</i> | 66449 | 17,308,789 | 657,525 | 143,070 | | 4,066,151 | 244,501 | (494,440) | 21,925,596 |
| <i>Capistrano Unified</i> | 66464 | 228,996,515 | 8,692,937 | 1,986,847 | | 5,636,724 | 2,196,470 | (6,419,049) | 241,090,444 |
| <i>Garden Grove Unified</i> | 66522 | 63,632,797 | 2,396,979 | 553,450 | | 1,551,920 | 1,984,411 | (1,771,913) | 68,347,644 |
| <i>Irvine Unified</i> | 73650 | 144,704,023 | 5,495,060 | 1,215,307 | | 3,462,985 | - | - | 154,877,375 |
| <i>Laguna Beach Unified</i> | 66555 | 35,675,384 | 1,367,378 | 304,509 | | 867,847 | - | - | 38,215,118 |
| <i>Los Alamitos Unified</i> | 73924 | 28,970,356 | 1,096,460 | 249,917 | | 707,078 | 398,188 | (810,455) | 30,611,544 |
| <i>Newport-Mesa Unified</i> | 66597 | 171,936,166 | 6,526,534 | 1,457,726 | | 4,158,525 | - | - | 184,078,951 |
| <i>Orange Unified</i> | 66621 | 108,860,129 | 4,109,772 | 940,512 | | 2,665,139 | 1,234,658 | (3,035,454) | 114,774,756 |
| <i>Placentia-Yorba Linda Unified</i> | 66647 | 71,573,840 | 2,706,352 | 615,608 | | 2,238,131 | 1,065,962 | (2,005,182) | 76,194,711 |
| <i>Saddleback Valley Unified</i> | 73635 | 122,207,443 | 4,626,661 | 1,055,688 | | 2,992,790 | 1,306,876 | (3,414,840) | 128,774,618 |
| <i>Santa Ana Unified</i> | 66670 | 73,648,261 | 4,577,251 | 638,585 | | 1,791,553 | 2,344,149 | (2,046,186) | 80,953,613 |
| <i>Tustin Unified</i> | 73643 | 75,492,276 | 2,858,773 | 656,923 | | 1,859,879 | 964,768 | (2,105,894) | 79,726,725 |
| Unified Totals | | \$ 1,143,005,979 | \$ 45,111,682 | \$ 9,818,142 | \$ - | \$ 31,998,722 | \$ 11,739,983 | \$ (22,103,413) | \$ 1,219,571,095 |
| K-12 District Totals | | \$ 1,525,592,224 | \$ 59,579,764 | \$ 13,071,578 | \$ 1,699,182 | \$ 41,471,689 | \$ 18,207,990 | \$ (32,824,230) | \$ 1,626,798,197 |
| <i>Orange Co. Office of Education</i> | 10306 | 68,700,491 | 2,597,219 | 589,075 | | 2,033,894 | 820,443 | - | 74,741,122 |
| K-12 District and County Totals | | \$ 1,594,292,715 | \$ 62,176,983 | \$ 13,660,653 | \$ 1,699,182 | \$ 43,505,583 | \$ 19,028,433 | \$ (32,824,230) | \$ 1,701,539,319 |

Estimated Taxes for the 2012-13 Fiscal Year
First Reporting Period

| Local Educational Agency | CDS | Pass-Through Payments | RPTTF Residual | RDA Successor Agency Unencumbered / Low Mod | Total Community Redevelopment Funds | Total Taxes & Community Redevelopment Funds |
|---|-------|-----------------------|----------------------|---|--|---|
| <i>Anaheim Elementary</i> | 66423 | 77,393 | 966,059 | 1,844,410 | 2,887,862 | 57,898,093 |
| <i>Buena Park Elementary</i> | 66456 | 241,222 | 940,014 | 1,905,186 | 3,086,422 | 11,777,511 |
| <i>Centralia Elementary</i> | 66472 | 162,489 | 607,161 | 1,262,011 | 2,031,661 | 12,537,036 |
| <i>Cypress Elementary</i> | 66480 | 52,095 | 1,653,279 | 1,186,579 | 2,891,953 | 15,323,303 |
| <i>Fountain Valley Elementary</i> | 66498 | 14,078 | 212,165 | 444,055 | 670,298 | 20,015,297 |
| <i>Fullerton Elementary</i> | 66506 | 135,127 | 802,590 | 1,679,829 | 2,617,546 | 33,334,899 |
| <i>Huntington Beach City Elementary</i> | 66530 | 137,097 | 619,793 | 1,112,288 | 1,869,178 | 32,999,478 |
| <i>La Habra City Elementary</i> | 66563 | 27,061 | 214,305 | 433,694 | 675,060 | 11,922,769 |
| <i>Lowell Joint</i> | | 10,638 | - | 124,299 | 134,937 | 4,524,745 |
| <i>Magnolia Elementary</i> | 66589 | 87,396 | 670,229 | 1,103,205 | 1,860,830 | 10,012,713 |
| <i>Ocean View Elementary</i> | 66613 | 109,300 | 726,289 | 960,111 | 1,795,700 | 29,743,680 |
| <i>Savanna Elementary</i> | 66696 | 125,425 | - | 513,249 | 638,674 | 5,283,762 |
| <i>Westminster Elementary</i> | 66746 | 425,451 | 2,977,852 | 2,901,695 | 6,304,998 | 18,341,979 |
| Elementary Totals | | \$ 1,604,772 | \$ 10,389,736 | \$ 15,470,611 | \$ 27,465,119 | \$ 263,715,265 |
| <i>Anaheim Union High</i> | 66431 | 252,867 | 1,930,107 | 3,078,237 | 5,261,211 | 57,512,494 |
| <i>Fullerton Joint Union High</i> | 66514 | 354,119 | 1,646,671 | 3,379,681 | 5,380,471 | 48,324,997 |
| <i>Huntington Beach Union High</i> | 66548 | 587,418 | 3,819,095 | 4,584,142 | 8,990,655 | 84,771,802 |
| Union High Totals | | \$ 1,194,404 | \$ 7,395,873 | \$ 11,042,060 | \$ 19,632,337 | \$ 190,609,293 |
| <i>Brea-Olinda Unified</i> | 66449 | 16,596 | 2,855,027 | 5,327,060 | 8,198,683 | 30,124,279 |
| <i>Capistrano Unified</i> | 66464 | 32,472 | 1,643,992 | 2,484,756 | 4,161,220 | 245,251,664 |
| <i>Garden Grove Unified</i> | 66522 | 623,034 | 7,956,662 | 9,563,434 | 18,143,130 | 86,490,774 |
| <i>Irvine Unified</i> | 73650 | 427,719 | 1,031,156 | 2,058,982 | 3,517,857 | 158,395,232 |
| <i>Laguna Beach Unified</i> | 66555 | - | - | - | - | 38,215,118 |
| <i>Los Alamitos Unified</i> | 73924 | 41,292 | 589,985 | 484,707 | 1,115,984 | 31,727,528 |
| <i>Newport-Mesa Unified</i> | 66597 | - | 1,896,790 | 2,241,644 | 4,138,434 | 188,217,385 |
| <i>Orange Unified</i> | 66621 | 70,111 | 6,933,763 | 7,138,913 | 14,142,787 | 128,917,543 |
| <i>Placentia-Yorba Linda Unified</i> | 66647 | 499,395 | 7,188,609 | 11,057,267 | 18,745,271 | 94,939,982 |
| <i>Saddleback Valley Unified</i> | 73635 | 87,868 | 731,606 | 1,432,577 | 2,252,051 | 131,026,669 |
| <i>Santa Ana Unified</i> | 66670 | 101,511 | 4,092,476 | 7,525,164 | 11,719,151 | 92,672,764 |
| <i>Tustin Unified</i> | 73643 | 458,027 | 1,865,027 | 3,812,195 | 6,135,249 | 85,861,974 |
| Unified Totals | | \$ 2,358,025 | \$ 36,785,093 | \$ 53,126,699 | \$ 92,269,817 | \$ 1,311,840,912 |
| K-12 District Totals | | \$ 5,157,201 | \$ 54,570,702 | \$ 79,639,370 | \$ 139,367,273 | \$ 1,766,165,470 |
| <i>Orange Co. Office of Education</i> | 10306 | 125,978 | 2,535,588 | 3,779,419 | 6,440,985 | 81,182,107 |
| K-12 District and County Totals | | \$ 5,283,179 | \$ 57,106,290 | \$ 83,418,789 | \$ 145,808,258 | \$ 1,847,347,577 |

Comparison of 2011-12 Actual Taxes Received to 2012-13 P-1 Tax Estimates for Orange County School Districts

| Local Educational Agency | CDS | Secured | | | Unsecured | | | HOX Subventions | | | Misc. Taxes and Subventions | | | Prior Year Taxes | | | Supplemental Taxes | | | Educational Revenue Augmentation Fund | | |
|--|-------|-------------------------|-------------------------|--|----------------------|----------------------|--|----------------------|----------------------|--|-----------------------------|---------------------|--|----------------------|----------------------|--|---------------------|----------------------|--|---------------------------------------|------------------------|--|
| | | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual |
| Anaheim Elementary | 66423 | 48,696,812 | 52,053,934 | 6.89% | 2,014,942 | 1,966,305 | -2.41% | 437,323 | 437,323 | 0.00% | | | | 1,149,162 | 1,236,491 | 7.60% | 404,056 | 789,762 | 95.46% | (3,476,237) | (1,473,584) | -57.61% |
| Buena Park Elementary | 66456 | 7,890,175 | 8,120,604 | 2.92% | 325,875 | 307,764 | -5.56% | 69,175 | 69,175 | 0.00% | | | | 181,453 | 194,396 | 7.13% | 114,246 | 219,778 | 92.37% | (543,989) | (220,628) | -59.44% |
| Centralia Elementary | 66472 | 9,543,515 | 9,895,847 | 3.69% | 391,378 | 372,337 | -4.87% | 85,155 | 85,155 | 0.00% | | | | 223,491 | 240,339 | 7.54% | 97,048 | 187,405 | 93.11% | (674,743) | (275,708) | -59.14% |
| Cypress Elementary | 66480 | 11,304,867 | 11,767,410 | 4.09% | 464,270 | 443,438 | -4.49% | 100,776 | 100,776 | 0.00% | | | | 265,377 | 285,145 | 7.45% | 85,500 | 163,606 | 91.35% | (801,692) | (329,025) | -58.96% |
| Fountain Valley Elementary | 66498 | 17,641,256 | 18,302,221 | 3.75% | 727,776 | 691,344 | -5.01% | 157,645 | 157,644 | 0.00% | | | | 410,081 | 445,924 | 8.74% | 131,769 | 259,831 | 97.19% | (1,256,288) | (511,965) | -59.25% |
| Fullerton Elementary | 66506 | 27,964,154 | 28,902,592 | 3.36% | 1,185,156 | 1,101,750 | -7.04% | 247,148 | 247,149 | 0.00% | | | | 651,637 | 698,599 | 7.21% | 287,781 | 563,489 | 95.80% | (1,957,612) | (796,226) | -59.33% |
| Huntington Beach City Element | 66530 | 27,701,814 | 29,611,348 | 6.89% | 1,143,290 | 1,120,838 | -1.96% | 247,438 | 247,439 | 0.00% | | | | 650,450 | 701,552 | 7.86% | 146,785 | 292,129 | 99.02% | (1,976,447) | (843,006) | -57.35% |
| La Habra City Elementary | 66563 | 10,131,501 | 10,466,676 | 3.31% | 408,573 | 387,829 | -5.08% | 89,129 | 89,129 | 0.00% | | | | 368,589 | 370,465 | 0.51% | 117,332 | 220,292 | 87.75% | (703,984) | (286,682) | -59.28% |
| Magnolia Elementary | 66589 | 7,308,235 | 7,567,175 | 3.54% | 299,138 | 284,767 | -4.80% | 65,688 | 65,688 | 0.00% | | | | 173,155 | 183,965 | 6.24% | 133,211 | 260,799 | 95.78% | (513,170) | (210,511) | -58.98% |
| Ocean View Elementary | 66613 | 25,199,896 | 26,441,996 | 4.93% | 1,036,483 | 997,655 | -3.75% | 224,937 | 224,938 | 0.00% | | | | 589,683 | 636,121 | 7.88% | 200,448 | 390,461 | 94.79% | (1,789,295) | (743,191) | -58.46% |
| Savanna Elementary | 66696 | 4,235,724 | 4,358,517 | 2.90% | 173,544 | 163,928 | -5.54% | 37,861 | 37,861 | 0.00% | | | | 99,601 | 106,653 | 7.08% | 51,341 | 99,010 | 92.85% | (298,917) | (120,881) | -59.56% |
| Westminster Elementary | 66746 | 10,755,145 | 11,161,868 | 3.78% | 438,279 | 417,924 | -4.64% | 96,322 | 96,322 | 0.00% | | | | 252,282 | 269,478 | 6.82% | 206,628 | 401,007 | 94.07% | (751,834) | (309,619) | -58.82% |
| Elementary Totals | | \$ 208,373,094 | \$ 218,650,188 | 4.93% | \$ 8,608,704 | \$ 8,255,879 | -4.10% | \$ 1,858,597 | \$ 1,858,600 | 0.00% | \$ - | \$ - | | \$ 5,014,961 | \$ 5,369,128 | 7.06% | \$ 1,976,145 | \$ 3,847,569 | 94.70% | \$ (14,744,208) | \$ (6,121,026) | -58.49% |
| Anaheim Union High | 66431 | 46,325,909 | 48,848,810 | 5.45% | 1,904,595 | 1,844,096 | -3.18% | 416,133 | 416,132 | 0.00% | | | | 1,087,828 | 1,168,883 | 7.45% | 691,878 | 1,349,309 | 95.02% | (3,266,760) | (1,375,947) | -57.88% |
| Fullerton Joint Union High | 66514 | 37,593,328 | 38,834,163 | 3.30% | 1,600,151 | 1,494,178 | -6.62% | 334,745 | 334,745 | 0.00% | 1,653,622 | 1,699,182 | 2.76% | 985,861 | 1,060,054 | 7.53% | 311,054 | 601,633 | 93.42% | (2,657,215) | (1,079,429) | -59.38% |
| Huntington Beach Union High | 66548 | 68,415,165 | 72,084,826 | 5.36% | 2,815,860 | 2,721,249 | -3.36% | 609,233 | 609,233 | 0.00% | | | | 1,601,845 | 1,727,966 | 7.87% | 339,102 | 669,496 | 97.43% | (4,866,033) | (2,031,623) | -58.25% |
| Union High Totals | | \$ 152,334,402 | \$ 159,767,799 | 4.88% | \$ 6,320,606 | \$ 6,059,523 | -4.13% | \$ 1,360,111 | \$ 1,360,110 | 0.00% | \$ 1,653,622 | \$ 1,699,182 | 2.76% | \$ 3,675,534 | \$ 3,956,903 | 7.66% | \$ 1,342,034 | \$ 2,620,438 | 95.26% | \$ (10,790,008) | \$ (4,486,999) | -58.42% |
| Brea-Olinda Unified | 66449 | 16,019,282 | 17,308,789 | 8.05% | 659,262 | 657,525 | -0.26% | 143,070 | 143,070 | 0.00% | | | | 4,673,039 | 4,066,151 | -12.99% | 125,557 | 244,501 | 94.73% | (1,138,747) | (494,440) | -56.58% |
| Capistrano Unified | 66464 | 221,764,788 | 228,996,515 | 3.26% | 9,166,134 | 8,692,937 | -5.16% | 1,986,847 | 1,986,847 | 0.00% | | | | 5,286,467 | 5,636,724 | 6.63% | 1,118,516 | 2,196,470 | 96.37% | (15,851,037) | (6,419,049) | -59.50% |
| Garden Grove Unified | 66522 | 61,555,885 | 63,632,797 | 3.37% | 2,529,918 | 2,396,979 | -5.25% | 553,451 | 553,450 | 0.00% | | | | 1,434,756 | 1,551,920 | 8.17% | 1,017,444 | 1,984,411 | 95.04% | (4,344,235) | (1,771,913) | -59.21% |
| Irvine Unified | 73650 | 136,519,810 | 144,704,023 | 5.99% | 5,664,160 | 5,495,060 | -2.99% | 1,215,308 | 1,215,307 | 0.00% | | | | 3,173,631 | 3,462,985 | 9.12% | - | - | - | - | - | - |
| Laguna Beach Unified | 66555 | 34,146,642 | 35,675,384 | 4.48% | 1,417,092 | 1,367,378 | -3.51% | 304,509 | 304,509 | 0.00% | | | | 801,142 | 867,847 | 8.33% | - | - | - | - | - | - |
| Los Alamitos Unified | 73924 | 27,954,095 | 28,970,356 | 3.64% | 1,156,031 | 1,096,460 | -5.15% | 249,917 | 249,917 | 0.00% | | | | 648,532 | 707,078 | 9.03% | 201,609 | 398,188 | 97.51% | (1,992,600) | (810,455) | -59.33% |
| Newport-Mesa Unified | 66597 | 163,968,678 | 171,936,166 | 4.86% | 6,798,110 | 6,526,534 | -3.99% | 1,457,726 | 1,457,726 | 0.00% | | | | 3,845,205 | 4,158,525 | 8.15% | - | - | - | - | - | - |
| Orange Unified | 66621 | 105,451,331 | 108,860,129 | 3.23% | 4,339,540 | 4,109,772 | -5.29% | 940,513 | 940,512 | 0.00% | | | | 2,480,636 | 2,665,139 | 7.44% | 634,167 | 1,234,658 | 94.69% | (7,500,801) | (3,035,454) | -59.53% |
| Placentia-Yorba Linda Unified | 66647 | 68,837,299 | 71,573,840 | 3.98% | 2,844,288 | 2,706,352 | -4.85% | 615,608 | 615,608 | 0.00% | | | | 2,199,177 | 2,238,131 | 1.77% | 545,517 | 1,065,962 | 95.40% | (4,905,532) | (2,005,182) | -59.12% |
| Saddleback Valley Unified | 73635 | 118,222,216 | 122,207,443 | 3.37% | 4,877,362 | 4,626,661 | -5.14% | 1,055,687 | 1,055,688 | 0.00% | | | | 2,802,943 | 2,992,790 | 6.77% | 687,336 | 1,306,876 | 90.14% | (8,413,850) | (3,414,840) | -59.41% |
| Santa Ana Unified | 66670 | 71,198,841 | 73,648,261 | 3.44% | 5,190,613 | 4,577,251 | -11.82% | 638,584 | 638,585 | 0.00% | | | | 1,711,593 | 1,791,553 | 4.67% | 1,200,792 | 2,344,149 | 95.22% | (4,989,338) | (2,046,186) | -58.99% |
| Tustin Unified | 73643 | 73,410,660 | 75,492,276 | 2.84% | 3,042,212 | 2,858,773 | -6.03% | 656,924 | 656,923 | 0.00% | | | | 1,711,405 | 1,859,879 | 8.68% | 478,992 | 964,768 | 101.42% | (5,241,652) | (2,105,894) | -59.82% |
| Unified Totals | | \$ 1,099,049,527 | \$ 1,143,005,979 | 4.00% | \$ 47,684,722 | \$ 45,111,682 | -5.40% | \$ 9,818,144 | \$ 9,818,142 | 0.00% | \$ - | \$ - | | \$ 30,768,526 | \$ 31,998,722 | 4.00% | \$ 6,009,930 | \$ 11,739,983 | 95.34% | \$ (54,377,792) | \$ (22,103,413) | -59.35% |
| K-12 District Totals | | \$ 1,459,757,023 | \$ 1,521,423,966 | 4.22% | \$ 62,614,032 | \$ 59,427,084 | -5.09% | \$ 13,036,852 | \$ 13,036,852 | 0.00% | \$ 1,653,622 | \$ 1,699,182 | 2.76% | \$ 39,459,021 | \$ 41,324,753 | 4.73% | \$ 9,328,109 | \$ 18,207,990 | 95.19% | \$ (79,912,008) | \$ (32,711,438) | -59.07% |
| Orange Co. Office of Education | 10306 | 65,932,907 | 68,700,491 | 4.20% | 2,717,765 | 2,597,219 | -4.44% | 589,075 | 589,075 | 0.00% | | | | 1,977,315 | 2,033,894 | 2.86% | 420,293 | 820,443 | 95.21% | 5,166 | - | -100.00% |
| K-12 District and County Totals | | \$ 1,525,689,930 | \$ 1,590,124,457 | 4.22% | \$ 65,331,797 | \$ 62,024,303 | -5.06% | \$ 13,625,927 | \$ 13,625,927 | 0.00% | \$ 1,653,622 | \$ 1,699,182 | 2.76% | \$ 41,436,336 | \$ 43,358,647 | 4.64% | \$ 9,748,402 | \$ 19,028,433 | 95.20% | \$ (79,906,842) | \$ (32,711,438) | -59.06% |

Comparison of 2011-12 Actual Taxes Received to 2012-13 P-1 Tax Estimates for Orange County School Districts

| Local Educational Agency | CDS | Total Taxes | | | Pass-Through Payments | | | RPTTF Residual | | | RDA Successor Agency Unencumbered / Low Mod | | | Total Community Redevelopment Funds | | | Total Taxes and Community Redevelopment Funds | | |
|--|-------|-------------------------|-------------------------|--|-----------------------|---------------------|--|----------------------|----------------------|--|---|----------------------|--|-------------------------------------|----------------|--|---|---------------|--|
| | | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual | 2011-12 Actual | 2012-13 P-1 | % Change 2012-13 P-1 to 2011-12 Actual |
| <i>Anaheim Elementary</i> | 66423 | 49,226,058 | 55,010,231 | 11.75% | 119,062 | 77,393 | -35.00% | - | 966,059 | | - | 1,844,410 | 119,062 | 2,887,862 | 2325.51% | 49,345,120 | 57,898,093 | 17.33% | |
| <i>Buena Park Elementary</i> | 66456 | 8,036,935 | 8,691,089 | 8.14% | 625,654 | 241,222 | -61.44% | 727,098 | 940,014 | 29.28% | - | 1,905,186 | 1,352,752 | 3,086,422 | 128.16% | 9,389,687 | 11,777,511 | 25.43% | |
| <i>Centralia Elementary</i> | 66472 | 9,665,844 | 10,505,375 | 8.69% | 309,066 | 162,489 | -47.43% | 392,501 | 607,161 | 54.69% | - | 1,262,011 | 701,567 | 2,031,661 | 189.59% | 10,367,411 | 12,537,036 | 20.93% | |
| <i>Cypress Elementary</i> | 66480 | 11,419,098 | 12,431,350 | 8.86% | 27,040 | 52,095 | 92.66% | 720,724 | 1,653,279 | 129.39% | - | 1,186,579 | 747,764 | 2,891,953 | 286.75% | 12,166,862 | 15,323,303 | 25.94% | |
| <i>Fountain Valley Elementary</i> | 66498 | 17,812,239 | 19,344,999 | 8.61% | 112,713 | 14,078 | -87.51% | 5 | 212,165 | 4243200.00% | - | 444,055 | 112,718 | 670,298 | 494.67% | 17,924,957 | 20,015,297 | 11.66% | |
| <i>Fullerton Elementary</i> | 66506 | 28,378,264 | 30,717,353 | 8.24% | 329,318 | 135,127 | -58.97% | 12 | 802,590 | 6688150.00% | - | 1,679,829 | 329,330 | 2,617,546 | 694.81% | 28,707,594 | 33,334,899 | 16.12% | |
| <i>Huntington Beach City Element</i> | 66530 | 27,913,330 | 31,130,300 | 11.52% | 308,595 | 137,097 | -55.57% | 103,918 | 619,793 | 496.43% | - | 1,112,288 | 412,513 | 1,869,178 | 353.12% | 28,325,843 | 32,999,478 | 16.50% | |
| <i>La Habra City Elementary</i> | 66563 | 10,411,140 | 11,247,709 | 8.04% | 70,375 | 27,061 | -61.55% | 19,267 | 214,305 | 1012.29% | - | 433,694 | 89,642 | 675,060 | 653.06% | 10,500,782 | 11,922,769 | 13.54% | |
| <i>Magnolia Elementary</i> | 66589 | 7,466,257 | 8,151,883 | 9.18% | 38,489 | 87,396 | 127.07% | 144,568 | 670,229 | 363.61% | - | 1,103,205 | 183,057 | 1,860,830 | 916.53% | 7,649,314 | 10,012,713 | 30.90% | |
| <i>Ocean View Elementary</i> | 66613 | 25,462,152 | 27,947,980 | 9.76% | 273,665 | 109,300 | -60.06% | 262,943 | 726,289 | 176.22% | - | 960,111 | 536,608 | 1,795,700 | 234.64% | 25,998,760 | 29,743,680 | 14.40% | |
| <i>Savanna Elementary</i> | 66696 | 4,299,154 | 4,645,088 | 8.05% | 250,966 | 125,425 | -50.02% | 12,302 | - | -100.00% | - | 513,249 | 263,268 | 638,674 | 142.59% | 4,562,422 | 5,283,762 | 15.81% | |
| <i>Westminster Elementary</i> | 66746 | 10,996,822 | 12,036,981 | 9.46% | 844,165 | 425,451 | -49.60% | 1,466,581 | 2,977,852 | 103.05% | - | 2,901,695 | 2,310,746 | 6,304,998 | 172.86% | 13,307,568 | 18,341,979 | 37.83% | |
| Elementary Totals | | \$ 211,087,293 | \$ 231,860,338 | 9.84% | \$ 3,309,108 | \$ 1,594,134 | -51.83% | \$ 3,849,919 | \$ 10,389,736 | 169.87% | \$ - | \$ 15,346,312 | \$ 7,159,027 | \$ 27,330,182 | 281.76% | \$ 218,246,320 | \$ 259,190,520 | 18.76% | |
| <i>Anaheim Union High</i> | 66431 | 47,159,583 | 52,251,283 | 10.80% | 538,849 | 252,867 | -53.07% | 584,472 | 1,930,107 | 230.23% | - | 3,078,237 | 1,123,321 | 5,261,211 | 368.36% | 48,282,904 | 57,512,494 | 19.12% | |
| <i>Fullerton Joint Union High</i> | 66514 | 39,821,546 | 42,944,526 | 7.84% | 710,342 | 354,119 | -50.15% | 662,721 | 1,646,671 | 148.47% | - | 3,379,681 | 1,373,063 | 5,380,471 | 291.86% | 41,194,609 | 48,324,997 | 17.31% | |
| <i>Huntington Beach Union High</i> | 66548 | 68,915,172 | 75,781,147 | 9.96% | 1,303,474 | 587,418 | -54.93% | 1,536,647 | 3,819,095 | 148.53% | - | 4,584,142 | 2,840,121 | 8,990,655 | 216.56% | 71,755,293 | 84,771,802 | 18.14% | |
| Union High Totals | | \$ 155,896,301 | \$ 170,976,956 | 9.67% | \$ 2,552,665 | \$ 1,194,404 | -53.21% | \$ 2,783,840 | \$ 7,395,873 | 165.67% | \$ - | \$ 11,042,060 | \$ 5,336,505 | \$ 19,632,337 | 267.89% | \$ 161,232,806 | \$ 190,609,293 | 18.22% | |
| <i>Brea-Olinda Unified</i> | 66449 | 20,481,463 | 21,925,596 | 7.05% | 33,278 | 16,596 | -50.13% | 841,456 | 2,855,027 | 239.30% | - | 5,327,060 | 874,734 | 8,198,683 | 837.28% | 21,356,197 | 30,124,279 | 41.06% | |
| <i>Capistrano Unified</i> | 66464 | 223,471,715 | 241,090,444 | 7.88% | 64,091 | 32,472 | -49.33% | 351,256 | 1,643,992 | 368.03% | - | 2,484,756 | 415,347 | 4,161,220 | 901.87% | 223,887,062 | 245,251,664 | 9.54% | |
| <i>Garden Grove Unified</i> | 66522 | 62,747,219 | 68,347,644 | 8.93% | 1,694,621 | 623,034 | -63.23% | 4,013,519 | 7,956,662 | 98.25% | - | 9,563,434 | 5,708,140 | 18,143,130 | 217.85% | 68,455,359 | 86,490,774 | 26.35% | |
| <i>Irvine Unified</i> | 73650 | 146,572,909 | 154,877,375 | 5.67% | 1,035,198 | 427,719 | -58.68% | 850,169 | 1,031,156 | 21.29% | - | 2,058,982 | 1,885,367 | 3,517,857 | 86.59% | 148,458,276 | 158,395,232 | 6.69% | |
| <i>Laguna Beach Unified</i> | 66555 | 36,669,385 | 38,215,118 | 4.22% | - | - | | - | - | | - | - | - | - | | 36,669,385 | 38,215,118 | 4.22% | |
| <i>Los Alamitos Unified</i> | 73924 | 28,217,584 | 30,611,544 | 8.48% | 38,857 | 41,292 | 6.27% | 26 | 589,985 | 2269073.08% | - | 484,707 | 38,883 | 1,115,984 | 2770.11% | 28,256,467 | 31,727,528 | 12.28% | |
| <i>Newport-Mesa Unified</i> | 66597 | 176,069,719 | 184,078,951 | 4.55% | 7 | - | -100.00% | 345,566 | 1,896,790 | 448.89% | - | 2,241,644 | 345,573 | 4,138,434 | 1097.56% | 176,415,292 | 188,217,385 | 6.69% | |
| <i>Orange Unified</i> | 66621 | 106,345,386 | 114,774,756 | 7.93% | 415,813 | 70,111 | -83.14% | 688,113 | 6,933,763 | 907.65% | - | 7,138,913 | 1,103,926 | 14,142,787 | 1181.14% | 107,449,312 | 128,917,543 | 19.98% | |
| <i>Placentia-Yorba Linda Unified</i> | 66647 | 70,136,357 | 76,194,711 | 8.64% | 734,038 | 499,395 | -31.97% | 1,738,922 | 7,188,609 | 313.39% | - | 11,057,267 | 2,472,960 | 18,745,271 | 658.01% | 72,609,317 | 94,939,982 | 30.75% | |
| <i>Saddleback Valley Unified</i> | 73635 | 119,231,694 | 128,774,618 | 8.00% | 126,114 | 87,868 | -30.33% | 160,500 | 731,606 | 355.83% | - | 1,432,577 | 286,614 | 2,252,051 | 685.74% | 119,518,308 | 131,026,669 | 9.63% | |
| <i>Santa Ana Unified</i> | 66670 | 74,951,085 | 80,953,613 | 8.01% | 182,415 | 101,511 | -44.35% | 4,720,633 | 4,092,476 | -13.31% | - | 7,525,164 | 4,903,048 | 11,719,151 | 139.02% | 79,854,133 | 92,672,764 | 16.05% | |
| <i>Tustin Unified</i> | 73643 | 74,058,541 | 79,726,725 | 7.65% | 946,160 | 458,027 | -51.59% | 515,848 | 1,865,027 | 261.55% | - | 3,812,195 | 1,462,008 | 6,135,249 | 319.65% | 75,520,549 | 85,861,974 | 13.69% | |
| Unified Totals | | \$ 1,138,953,057 | \$ 1,219,571,095 | 7.08% | \$ 5,270,592 | \$ 2,358,025 | -55.26% | \$ 14,226,008 | \$ 36,785,093 | 158.58% | \$ - | \$ 53,126,699 | \$ 19,496,600 | \$ 92,269,817 | 373.26% | \$ 1,158,449,657 | \$ 1,311,840,912 | 13.24% | |
| K-12 District Totals | | \$ 1,505,936,651 | \$ 1,622,408,389 | 7.73% | \$ 11,132,365 | \$ 5,146,563 | -53.77% | \$ 20,859,767 | \$ 54,570,702 | 161.61% | \$ - | \$ 79,515,071 | \$ 31,992,132 | \$ 139,232,336 | 335.21% | \$ 1,537,928,783 | \$ 1,761,640,725 | 14.55% | |
| <i>Orange Co. Office of Education</i> | 10306 | 71,642,521 | 74,741,122 | 4.33% | 100,041 | 125,978 | 25.93% | 1,023,304 | 2,535,588 | 147.78% | - | 3,779,419 | 1,123,345 | 6,440,985 | 473.38% | 72,765,866 | 81,182,107 | 11.57% | |
| K-12 District and County Totals | | \$ 1,577,579,172 | \$ 1,697,149,511 | 7.58% | \$ 11,232,406 | \$ 5,272,541 | -53.06% | \$ 21,883,071 | \$ 57,106,290 | 160.96% | \$ - | \$ 83,294,490 | \$ 33,115,477 | \$ 145,673,321 | 339.89% | \$ 1,610,694,649 | \$ 1,842,822,832 | 14.41% | |