

COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
ACTUAL PROPERTY TAX REVENUES SHIFTED TO THE EDUCATIONAL REVENUE AUGMENTATION FUND
FISCAL YEAR 1992-93 THROUGH CURRENT FISCAL YEAR

	DISTRICT NAME	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	CUMULATIVE TOTAL
	COUNTY SERVICE AREA 1	\$ (267,138)	(244,473)	(313,605)	(317,437)	(317,484)	(302,603)	(319,557)	(344,637)	(378,374)	(381,975)	(427,244)	(473,937)	(519,518)	(581,727)	(634,000)	(671,147)	(673,924)	(625,229)	(7,794,010)
	SACRAMENTO WTR AGENCY	\$ (318,157)	(295,222)	(382,641)	(388,836)	(394,188)	(376,812)	(396,975)	(428,796)	(461,772)	(503,799)	(551,097)	(610,691)	(1,137,547)	(1,096,764)	(659,562)	(695,619)	(704,243)	(637,353)	(10,040,077)
(7)	ELK GROVE METRO DRAINAGE														(105,713)	(126,696)	(135,867)	(134,493)	(121,030)	(623,798)
	COUNTY GENERAL	(15,829,730)	(76,296,674)	(99,147,202)	(100,896,753)	(102,802,186)	(98,771,880)	(104,262,000)	(113,233,277)	(122,645,683)	(133,582,979)	(147,935,728)	(165,861,491)	(189,630,616)	(212,059,245)	(225,906,330)	(243,439,170)	(246,176,215)	(224,847,875)	(2,623,325,036)
	CSA #4B	\$ (2,844)	(2,576)	(3,283)	(3,315)	(3,347)	(3,188)	(3,216)	(3,291)	(3,310)	(3,367)	(3,401)	(3,496)	(3,818)	(3,721)	(3,251)	(3,223)	(3,236)	(3,203)	(59,086)
	CSA #4C-DELTA	\$ (5,207)	(4,919)	(6,602)	(6,738)	(6,673)	(6,507)	(6,578)	(7,254)	(7,548)	(8,396)	(8,757)	(9,531)	(10,933)	(13,066)	(12,528)	(14,385)	(14,422)	(14,245)	(164,288)
	CSA #4D-GALT	\$ (5,022)	(4,550)	(5,797)	(5,855)	(5,910)	(5,629)	(5,679)	(5,813)	(5,846)	(5,946)	(6,007)	(6,174)	(6,743)	(6,572)	(5,743)	(5,693)	(5,716)	(5,658)	(104,355)
	DEL NORTE OAKS PARK	\$ (186)	(170)	(221)	(224)	(232)	(221)	(229)	(247)	(267)	(277)	(297)	(310)	(555)	(556)	(324)	(325)	(329)	(314)	(5,285)
(8)	ELK GROVE-COSUMNES CEMETERY	\$ (13,114)	(12,579)	(16,679)	(17,518)	(18,342)	(17,787)	(19,129)	(21,394)	(24,411)	(28,072)	(32,556)	(38,902)	(73,960)	(83,260)	(66,352)	(72,252)	(71,592)	(65,914)	(693,813)
	FAIR OAKS CEMETERY	\$ (23,530)	(21,684)	(28,316)	(28,677)	(29,143)	(28,151)	(29,759)	(31,932)	(33,617)	(36,161)	(38,935)	(42,421)	(56,729)	(59,888)	(50,747)	(52,361)	(54,090)	(50,032)	(696,173)
	GALT ARNO CEMETERY	\$ (9,319)	(9,237)	(12,301)	(12,739)	(12,961)	(12,526)	(13,331)	(14,574)	(15,818)	(17,328)	(19,126)	(21,890)	(35,655)	(40,435)	(31,245)	(34,506)	(34,570)	(32,442)	(380,002)
	SYLVAN CEMETERY	\$ (15,627)	(14,318)	(18,218)	(18,257)	(18,355)	(17,457)	(18,279)	(19,496)	(20,547)	(21,861)	(23,646)	(25,584)	(31,917)	(34,065)	(30,566)	(31,543)	(31,731)	(29,776)	(421,243)
	SACTO METROPOLITAN FIRE	\$ (2,746,683)	(2,572,351)	(3,339,337)	(3,380,863)	(3,422,990)	(2,642,087)	(2,766,944)	(2,995,652)	(1,344,377)	(4)									(25,211,284)
	COURTLAND FIRE	\$ (6,592)	(6,483)	(9,497)	(9,039)	(9,338)	(9,139)	(9,389)	(9,893)	(10,372)	(10,645)	(11,283)	(12,232)	(12,150)	(15,911)	(16,760)	(18,923)	(18,724)	(18,549)	(214,918)
	DELTA FIRE	\$ (7,017)	(5,082)	(7,220)	(3,714)	(3,915)	(4,141)	(3,212)	(5,685)	(11,451)	(20,634)	(19,410)	(34,638)	(30,321)	(30,317)	(31,579)	(57,542)	(57,774)	(52,166)	(385,821)
	COSUMNES CSD - FIRE	\$ (443,350)	(440,805)	(605,365)	(656,636)	(712,995)	(706,015)	(778,864)	(902,237)	(1,063,630)	(1,251,796)	(1,467,024)	(1,783,941)	(2,107,428)	(2,609,542)	(3,204,271)	(3,489,076)	(3,410,659)	(3,076,369)	(28,710,002)
	COSUMNES CSD - PARK	\$ -	(48,749)	(51,935)	(52,449)	(52,947)	(50,431)	(50,878)	(52,071)	(52,374)	(53,269)	(53,811)	(55,313)	(52,873)	(52,119)	(51,464)	(51,009)	(51,220)	(50,700)	(883,610)
	COSUMNES CSD - GALT FIRE	\$ (93,109)	(96,683)	(134,484)	(139,330)	(140,252)	(136,127)	(144,993)	(156,760)	(170,910)	(187,915)	(206,934)	(240,462)	(254,156)	(301,301)	(344,615)	(384,173)	(379,861)	(334,646)	(3,846,711)
	HERALD FIRE	\$ (11,610)	(11,234)	(14,967)	(15,915)	(17,204)	(16,983)	(18,069)	(20,478)	(21,921)	(24,473)	(26,656)	(30,068)	(30,866)	(42,302)	(45,746)	(50,027)	(50,838)	(49,509)	(498,865)
	ISLETON FIRE	\$ (9,601)	(8,874)	(11,680)	(12,067)	(11,690)	(11,168)	(10,997)	(11,583)	(12,081)	(14,034)	(14,926)	(16,666)	(16,667)	(19,428)	(21,053)	(25,861)	(26,111)	(24,750)	(279,236)
	NATOMAS FIRE	\$ (73,673)	(70,239)	(87,758)	(89,847)	(94,309)	(87,878)	(96,461)	(103,666)	(111,587)	(116,711)	(131,604)	(141,116)	(140,970)	(160,071)	(163,658)	(186,787)	(204,558)	(191,050)	(2,251,941)
	PACIFIC FIRE	\$ (225,479)	(183,978)	(239,172)	(240,203)	(238,552)	(224,595)	(226,852)	(232,010)	(241,415)	(253,819)	(272,424)	(292,146)	(295,479)	(316,348)	(342,131)	(357,240)	(356,974)	(295,670)	(4,834,488)
	WALNUT GROVE FIRE	\$ (8,861)	(8,506)	(10,950)	(11,430)	(11,578)	(11,634)	(12,500)	(14,414)	(14,755)	(16,125)	(16,459)	(17,417)	(17,507)	(21,714)	(23,832)	(25,476)	(25,355)	(26,281)	(294,794)
	WILTON-ALTA MESA FIRE	\$ (29,376)	(28,095)	(37,615)	(39,065)	(40,167)	(39,569)	(41,514)	(45,833)	(49,301)	(53,887)	(59,059)	(66,195)	(70,600)	(78,572)	(104,232)	(116,523)	(118,163)	(107,128)	(1,124,894)
	ARDEN MANOR PARK	\$ (35,065)	(79,136)	(102,778)	(107,201)	(102,182)	(98,396)	(109,509)	(111,520)	(119,809)	(129,158)	(142,567)	(158,506)	(193,281)	(211,960)	(213,522)	(224,596)	(233,188)	(209,340)	(2,581,715)
	ORANGEVALE PARK	\$ (71,515)	(65,858)	(85,830)	(88,111)	(88,924)	(85,473)	(90,036)	(97,285)	(105,170)	(112,921)	(121,530)	(134,327)	(207,873)	(220,865)	(165,707)	(175,655)	(180,417)	(165,406)	(2,262,904)
	ARDEN PARK	\$ (25,049)	(44,546)	(60,574)	(62,203)	(64,115)	(62,389)	(68,534)	(74,718)	(83,019)	(91,084)	(99,186)	(108,974)	(131,222)	(141,249)	(136,838)	(145,177)	(153,852)	(144,576)	(1,697,305)
	MISSION OAKS PARK	\$ (146,494)	(135,413)	(172,619)	(175,120)	(177,470)	(169,209)	(177,209)	(189,886)	(202,262)	(218,509)	(234,124)	(255,637)	(405,577)	(427,501)	(313,273)	(333,455)	(347,688)	(317,069)	(4,398,515)
	CARMICHAEL PARK	\$ (173,374)	(161,339)	(212,361)	(216,795)	(219,566)	(208,756)	(216,845)	(235,274)	(251,970)	(272,667)	(294,044)	(324,197)	(437,003)	(468,473)	(399,910)	(421,269)	(436,165)	(399,634)	(5,349,644)
	SUNRISE PARK	\$ (411,140)	(349,427)	(449,752)	(456,318)	(455,934)	(433,711)	(452,514)	(487,007)	(516,552)	(558,291)	(599,730)	(669,837)	(965,362)	(1,034,892)	(844,691)	(889,027)	(879,738)	(800,055)	(11,253,976)
	ARCADE CREEK PARK	\$ (30,014)	(42,712)	(54,766)	(55,038)	(55,458)	(52,861)	(54,275)	(58,179)	(61,217)	(65,456)	(69,662)	(78,876)	(113,125)	(119,662)	(94,933)	(100,211)	(103,534)	(93,148)	(1,303,127)
	FAIR OAKS PARK	\$ (142,040)	(131,540)	(171,675)	(173,869)	(175,526)	(167,978)	(176,991)	(189,671)	(200,602)	(216,309)	(246,481)	(269,008)	(365,792)	(387,305)	(328,400)	(343,340)	(355,826)	(332,303)	(4,374,656)
	FULTON EL CAMINO PARK	\$ (114,636)	(239,347)	(310,426)	(312,467)	(314,458)	(301,059)	(313,048)	(331,247)	(347,985)	(365,700)	(403,060)	(420,865)	(516,124)	(543,538)	(494,498)	(522,653)	(535,135)	(498,699)	(6,884,946)
	RIO LINDA-ELVERTA PRK	\$ (33,337)	(70,479)	(90,673)	(90,471)	(89,775)	(83,088)	(88,908)	(97,837)	(107,436)	(116,036)	(137,006)	(147,881)	(194,603)	(221,920)	(219,364)	(253,389)	(263,627)	(246,334)	(2,552,164)
	NO HIGHLAND PARK	\$ (70,801)	(65,470)	(83,330)	(83,696)	(82,491)	(77,840)	(80,991)	(86,579)	(91,682)	(97,312)	(105,412)	(116,426)	(194,942)	(209,319)	(154,824)	(167,401)	(157,337)	(146,904)	(2,072,759)
	CORDOVA PARK	\$ (404,277)	(668,934)	(866,529)	(871,608)	(893,457)	(864,785)	(910,058)	(990,335)	(1,087,322)	(1,183,725)	(1,285,431)	(1,399,223)	(1,679,042)	(1,812,515)	(1,823,953)	(1,951,452)	(1,966,158)	(1,872,405)	(22,531,208)
	SOUTHGATE PARK	\$ (254,754)	(233,669)	(305,822)	(310,688)	(314,672)	(296,900)	(306,226)	(323,725)	(349,858)	(387,422)	(440,550)	(512,182)	(801,704)	(876,074)	(724,158)	(773,269)	(762,539)	(660,867)	(8,635,078)
	RIO LINDA COUNTY WTR	\$ (19,436)	(18,545)	(24,006)	(24,325)	(24,266)	(22,890)	(23,993)	(25,008)	(27,239)	(29,200)	(31,701)	(35,067)	(79,077)	(83,426)	(49,089)	(53,397)	(52,715)	(46,130)	(670,109)
	SLOUGHHOUSE RESOURCE	\$ (733)	(694)	(914)	(941)	(969)	(951)	(994)	(1,086)	(1,165)	(4,034)	(10,622)	(16,116)	(20,099)	(25,341)	(38,013)	(46,968)	(52,279)	(44,075)	(265,994)
	RANCHO MURIETTA CSD	\$ (129,854)	(124,460)	(163,964)	(165,372)	(168,472)	(164,337)	(170,414)	(182,728)	(199,188)	(218,947)	(250,603)	(291,960)	(621,085)	(655,631)	(383,179)	(400,692)	(396,245)	(359,194)	(5,046,325)
	GALT IRRIGATION	\$ (3,486)	(3,293)	(4,299)	(4,467)	(4,611)	(4,478)	(4,745)	(5,185)	(5,555)	(6,042)	(6,576)	(7,536)	(11,573)	(12,784)	(10,319)	(11,366)	(12,013)	(10,850)	(129,179)
	CLAY CALIF. WATER	\$ (194)	(189)	(254)	(283)	(307)	(281)	(290)	(317)	(334)	(363)	(391)	(465)	(720)	(795)	(597)	(634)	(635)	(657)	(7,704)
	OMOCHUMNE HARTNELL	\$ (3,798)	(3,657)	(4,739)	(4,841)	(4,983)	(4,999)	(5,273)	(5,732)	(6,061)	(6,536)	(7,142)	(7,840)	(18,787)	(20,709)	(10,994)	(12,181)	(12,813)	(12,042)	(153,125)
	SAN JUAN SUBURBAN WATER													(455,807)	(455,807)	0	0	0	0	(911,615)

	CITY OF CITRUS HEIGHTS													(960,322)	(960,322)	0	0	0	0	(1,920,643)
	CITY OF ELK GROVE													(870,054)	(870,054)	0	0	0	0	(1,740,109)
	CITY OF FOLSOM	\$ (509,022)	(1,066,059)	(1,410,086)	(1,523,716)	(1,553,055)	(1,532,892)	(1,713,116)	(2,038,830)	(2,394,212)	(2,838,930)	(3,276,803)	(3,709,833)	(5,080,872)	(5,593,823)	(5,077,352)	(5,402,217)	(5,598,198)	(5,205,763)	(55,524,780)
	CITY OF GALT	\$ (85,855)	(163,247)	(230,348)	(243,242)	(242,845)	(236,598)	(252,752)	(272,860)	(298,402)	(328,741)	(367,824)	(425,916)	(608,316)	(699,778)	(617,998)	(691,359)	(668,683)	(597,263)	(7,032,028)
	CITY OF ISLETON	\$ (7,484)	(19,791)	(25,648)	(25,657)	(26,096)	(25,710)	(13,895)	(15,464)	(17,092)	(18,711)	(20,485)	(22,699)	(34,073)	(36,667)	(31,065)	(34,435)	(36,108)	(30,389)	(441,469)
	CITY OF SACTO	\$ (4,746,311)	(10,119,737)	(13,014,172)	(13,051,319)	(13,268,059)	(12,698,723)	(13,342,874)	(14,169,834)	(14,945,923)	(16,144,520)	(17,915,093)	(19,961,182)	(27,038,053)	(29,657,045)	(27,196,444)	(29,506,144)	(30,200,044)	(27,463,351)	(334,438,828)
(2)	CITRUS HEIGHTS RDA											(9,907)	(30,347)	(55,821)	(79,172)					(175,246)
(2)	FOLSOM RDA	\$ (116,895)										(166,424)	(253,056)	(8,743)	(463,479)					(1,008,597)
(2)	GALT RDA	\$ (110,280)										(65,020)	(112,555)	(501,089)	(192,512)					(981,455)
(2)	ISLETON RDA	\$ (8,606)										(2,855)	(4,538)	(186,150)	(8,525)					(210,674)
(2)	MCCLELLAN AFB/WATT RDA													(122,611)	(141,353)					(263,965)
(2)	MATHER A/F RDA											(15,274)	(75,051)	(44,818)	(274,635)					(409,778)
(2)	ARMY DEPOT RDA											(11,576)	(6,934)	(293,921)	(32,918)					(345,349)
(2)	NORTH SACRAMENTO RDA											(19,085)	(49,508)	(132,541)	(111,093)					(312,227)
(2)	FRANKLIN BLVD RDA											(19,193)	(38,094)	(112,064)	(101,580)					(270,932)
(2)	STOCKTON BLVD RDA											(5,587)	(17,474)	(84,757)	(63,159)					(170,977)
(2)	AUBURN BLVD RDA													(8,122)	(7,507)					(15,629)
(2)	RICHARDS BLVD RDA	\$ -										(11,601)	(25,635)	(83,643)	(81,665)					(202,544)
(2)	WALNUT GROVE RDA	\$ (1,529)										(1,376)	(2,542)	(4,803)	(4,525)					(14,775)
(2)	MERGED DOWNTOWN RDAs	\$ (1,806,592)										(619,222)	(1,144,797)	(1,554,570)	(1,820,808)					(6,945,889)
(2)	DEL PASO HEIGHTS RDA #5	\$ (151,476)										(46,785)	(86,847)	(146,025)	(156,323)					(587,456)
(2)	ALKALI FLAT RDA #6	\$ (126,343)										(32,076)	(55,613)	(71,606)	(80,747)					(366,385)
(2)	OAK PARK RDA #7	\$ (227,308)										(72,414)	(130,625)	(242,903)	(270,877)					(944,128)
	ERAF COMMUNITY COLLEGE (1) (2)	\$ 3,732,260	10,519,413	13,661,487	13,892,016	14,148,626	13,521,491	14,273,308	15,484,221	16,541,749	17,868,768	19,933,308	22,435,094	26,824,322	29,859,174	30,287,437	32,651,996	33,057,464	30,188,104	358,880,240
	ERAF-SCHOOLS K-12 (1) (2)	\$ 26,380,657	83,675,611	108,668,924	110,502,641	112,543,825	107,555,339	113,535,588	123,167,679	131,579,677	142,135,316	158,557,494	178,457,695	213,371,361	237,511,796	240,918,371	259,727,018	262,952,272	240,128,238	2,851,369,501
		\$ 0	(0)	0	0	(0)	0	0	0	0	0	0	0	(0)	0	(0)	0	0	0	0

NOTES:

		1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	ACCUMULATED TOTAL
(1)	ACTUAL COUNTY	\$ 15,829,730	91,794,238	99,147,202	100,896,752	102,802,186	98,771,880	104,262,000	113,233,277	122,645,683	133,582,979	147,935,728	165,861,491	189,630,616	212,059,245	225,906,330	243,439,170	246,176,215	224,847,875	2,638,822,599
(3)	Teeter Credit - ACTUAL		(15,497,565)																	(15,497,565)
(1)	CITIES	5,348,672	11,368,834	14,680,256	14,843,934	15,090,056	14,493,922	15,322,637	16,496,988	17,655,630	19,330,901	21,580,206	24,119,630	34,591,690	37,817,689	32,922,859	35,634,154	36,503,034	33,296,766	401,097,858
(1)	SPECIAL DISTRICTS	6,385,487	6,529,516	8,502,953	8,653,971	8,800,209	7,811,028	8,224,258	8,921,635	7,820,113	7,090,203	7,876,473	8,878,052	12,319,190	13,603,158	12,376,619	13,305,690	13,330,487	12,171,701	172,600,743
(2)	REDEVELOPMENT - ACTUAL	2,549,029										1,098,395	2,033,616	3,654,188	3,890,878					13,226,106
		\$ 30,112,918	94,195,024	122,330,411	124,394,657	126,692,451	121,076,830	127,808,895	138,651,901	148,121,426	160,004,084	178,490,802	200,892,789	240,195,683	267,370,970	271,205,808	292,379,014	296,009,736	270,316,342	3,210,249,741

						(5)	(5)	(5)	(5)	(5)	(5)	(5)	(6)	(6)	(6)					
ERAF I & II	27,563,889	94,195,024	122,330,411	124,394,657	126,692,451	121,076,830	127,808,895	138,651,901	148,121,426	160,004,084	177,392,407	198,859,173	212,997,229	239,935,825	271,205,808	292,379,014	296,009,736	270,316,342	3,149,935,101	
ERAF III													23,544,267	23,544,267					47,088,534	
RDA	2,549,029										1,098,395	2,033,616	3,654,188	3,890,878					13,226,106	
VLF													131,846,658	177,965,815	190,666,677	208,199,600	211,072,216	196,119,289	1,115,870,255	
TRIPLE FLIP -SALES TAX													46,793,787	44,791,800	56,117,323	50,576,781	50,157,129	37,281,681	285,718,501	

SOURCES

- (1)Based on J29C and Los Rios Community College - Actual ERAF allocation
- (2)RedevelopmentActual Amount , per Department of Finance. Redevelopment Agencies were exempted from ERAF from fiscal years 1993-94 through 2001-2002.
- (3)Teeter Credit - allowableDue to the implementation of the Teeter Plan, the County of Sacramento's ERAF shift for fiscal year 1993-94 was reduced by \$15,497,565.
- (4)ERAF shift is exempted due to the merger with American River Fire Protection District - Exempted district
- (5)Actual ERAF amount allocated to Los Rios Community College

ALLOCATION FACTORS FOR 1993-94 and FORWARD

ACTUAL	92/93 AMT	92/93 %
COMMUNITY COLLEGES	19,785,952	11.17%
SCHOOLS K-12	157,385,363	88.83%
	177,171,315	

(6)

ACTUAL ERAF AMOUNT BEFORE TRIPLE FLIP SWAP - Sources: Los Rios Community College
ALLOCATION FACTORS FOR 1993-94 and FORWARD

ACTUAL	92/93 AMT	92/93 %
COMMUNITY COLLEGES	19,785,952	11.17%
SCHOOLS K-12	157,385,363	88.83%
	177,171,315	

(7)

City of Elk Grove's annexation of the Sacramento Water Agency (Sacramento Metro Drainage) within the City boundary.

(8)

Merger - Florin-Elder Creek Cemetery Districts is merged into the Elk Grove-Cosumnes Cemetery District.

ELK GROVE-COSUMNES CEMETERY	\$	(10,968)	(10,604)	(14,147)	(14,957)	(15,756)	(15,334)	(16,627)	(18,820)	(21,761)	(25,278)	(29,598)	(35,705)	(68,213)	(77,177)
FLORIN-ELDER CREEK CEMETERY	\$	(2,146)	(1,975)	(2,532)	(2,560)	(2,586)	(2,453)	(2,502)	(2,574)	(2,650)	(2,794)	(2,958)	(3,197)	(5,747)	(6,083)
ELK GROVE-COSUMNES CEMETERY		(13,114)	(12,579)	(16,679)	(17,518)	(18,342)	(17,787)	(19,129)	(21,394)	(24,411)	(28,072)	(32,556)	(38,902)	(73,960)	(83,260)

(9)

Merger - Fruitridge Fire Protection District was consolidated with the Pacific Fire Protection District. Effective FY 2007-08.

	FRUITRIDGE FIRE	\$	(44,942)	(41,823)	(54,123)	(54,816)	(55,149)	(52,099)	(52,493)	(54,417)	(56,331)	(59,259)	(62,913)	(67,743)	(70,436)	(77,483)	(85,739)	
	PACIFIC FIRE		(180,537)	(142,154)	(185,049)	(185,387)	(183,403)	(172,496)	(174,358)	(177,593)	(185,084)	(194,560)	(209,512)	(224,403)	(225,043)	(238,865)	(256,392)	
	PACIFIC FRUITRIDGE FIRE		(225,479)	(183,978)	(239,172)	(240,203)	(238,552)	(224,595)	(226,852)	(232,010)	(241,415)	(253,819)	(272,424)	(292,146)	(295,479)	(316,348)	(342,131)	