

CALIFORNIA COMMUNITY COLLEGES

SYSTEM OFFICE

1102 Q STREET
SACRAMENTO, CA 95811-6549
(916) 445-8752
HTTP://WWW.CCCCO.EDU



June 10, 2015

To: County Auditors

From: Patricia Servin, Specialist
Randy Fong, Specialist
College Finance & Facilities Planning

Subject: Estimated Allocation of the 2014-15 Education Revenue Augmentation Fund for Community College Districts

Synopsis: The attached table provides the estimated allocations of the Education Revenue Augmentation Fund (ERAF) for community college districts, pursuant to Revenue and Taxation Code Section 97.3 (d) (3).

The ERAF funds were allocated to community college districts in inverse proportion to the amount of local property tax revenue per funded full-time equivalent student (FTES) of the district. The district with the lowest property tax revenue per FTES received the first allocation of revenue from the county's fund until that district achieved the revenue per FTES of the next lowest district within the county. This procedure continued until all revenue was distributed from the fund. No funds have been distributed to a district that is an excess tax school entity. In the event a county determines there is excess ERAF above the allocation schedule provided, the county auditor shall distribute the excess in the same proportion as identified in this allocation schedule.

In the event a county determines there is excess ERAF when the attached schedule indicates zero for any or all districts in the county, please contact either of us for the appropriate allocation distribution.

These allocations are based on the best information available at this time. Revisions to this allocation will be distributed to county and district officials as soon as better information becomes available.

Action/Date Requested: Please make allocations of ERAF funds to community college districts in accordance with the attached table.

Contact: Patricia Servin, (916) 445-1163 email pservin@cccco.edu or Randy Fong, (916) 327-6238 or email rfong@cccco.edu

Attachment

CALIFORNIA COMMUNITY COLLEGES
ESTIMATED PROPERTY TAX AND ERAF
2014-15 Second Principal Apportionment

April 15, 2015

Report

P2

DISTRICT	ERAF \$ Allocated	Property Tax	Tax Revenue
ALLAN HANCOCK	\$ 413,531	\$ 13,321,252	\$ 13,734,783
ANTELOPE VALLEY	-	5,595,966	5,595,966
BARSTOW	(1,363,078)	4,429,070	3,065,992
BUTTE	(3,484,614)	15,954,449	12,469,835
CABRILLO	(88,121)	21,216,642	21,128,521
CERRITOS	5,938,240	8,378,097	14,316,337
CHABOT-LAS POSITAS	3,848,416	26,903,394	30,751,810
CHAFFEY	(10,253,076)	32,625,084	22,372,008
CITRUS	-	4,646,691	4,646,691
COAST	-	106,752,480	106,752,480
COMPTON	-	4,198,777	4,198,777
CONTRA COSTA	4,440,145	75,918,178	80,358,323
COPPER MOUNTAIN	(655,366)	1,742,858	1,087,492
DESERT	(5,176,792)	30,858,255	25,681,463
EL CAMINO	-	27,393,579	27,393,579
FEATHER RIVER	484,968	4,346,039	4,831,007
FOOTHILL-DEANZA	(5,745,018)	85,855,029	80,110,011
GAVILAN	(882,444)	16,381,887	15,499,443
GLENDALE	2,966,651	9,480,644	12,447,295
GROSSMONT-CUYAMACA	(3,391,849)	35,588,291	32,196,442
HARTNELL	(516,306)	18,765,710	18,249,404
IMPERIAL	(3,379,042)	8,370,224	4,991,182
KERN	(10,083,016)	56,063,177	45,980,161
LAKE TAHOE	-	3,686,895	3,686,895
LASSEN	(393,753)	1,989,327	1,595,574
LONG BEACH	4,459,840	11,948,516	16,408,356
LOS ANGELES	-	169,737,484	169,737,484
LOS RIOS	2,317,956	52,821,524	55,139,480
MARIN	-	44,880,888	44,880,888
MENDOCINO-LAKE	132,121	6,193,751	6,325,872
MERCED	(970,168)	9,918,286	8,948,118
MIRA COSTA	-	83,709,879	83,709,879
MONTEREY PENINSULA	(407,567)	14,597,747	14,190,180
MT SAN ANTONIO	6,814,973	18,331,802	25,146,775
MT SAN JACINTO	(5,069,695)	25,377,676	20,307,981
NAPA VALLEY	(2,757,424)	25,401,830	22,644,406
NORTH ORANGE	-	67,255,502	67,255,502
OHLONE	1,566,979	15,741,030	17,308,009
PALO VERDE	(184,769)	1,466,619	1,281,850
PALOMAR	(5,876,227)	64,132,135	58,255,908
PASADENA	-	23,306,856	23,306,856

CALIFORNIA COMMUNITY COLLEGES
ESTIMATED PROPERTY TAX AND ERAF
2014-15 Second Principal Apportionment

April 15, 2015

Report

P2

DISTRICT	ERAF \$ Allocated	Property Tax	Tax Revenue
PERALTA	14,197,660	19,742,788	33,940,448
RANCHO SANTIAGO	2,818,586	49,378,921	52,197,507
REDWOODS	(430,496)	9,786,167	9,355,671
RIO HONDO	-	5,572,401	5,572,401
RIVERSIDE	(7,046,826)	36,364,497	29,317,671
SAN BERNARDINO	(8,195,575)	23,284,554	15,088,979
SAN DIEGO	(8,585,162)	90,999,832	82,414,670
SAN FRANCISCO	30,917,500	24,321,102	55,238,602
SAN JOAQUIN DELTA	2,164,256	23,844,982	26,009,238
SAN JOSE	-	78,753,966	78,753,966
SAN LUIS OBISPO	217,624	31,948,039	32,165,663
SAN MATEO	-	113,614,631	113,614,631
SANTA BARBARA	-	25,738,970	25,738,970
SANTA CLARITA	-	14,030,098	14,030,098
SANTA MONICA	1,133,894	16,339,281	17,473,175
SEQUOIAS	(3,358,105)	13,748,221	10,390,116
SHASTA	(1,720,972)	15,038,074	13,317,102
SIERRA	1,449,072	60,533,045	61,982,117
SISKIYOU	(204,084)	3,656,819	3,452,735
SOLANO	(258,847)	13,205,207	12,946,360
SONOMA	215,728	45,057,097	45,272,825
SOUTH ORANGE CO.	-	177,271,462	177,271,462
SOUTHWESTERN	(2,207,241)	22,805,393	20,598,152
STATE CENTER	(5,135,210)	39,164,715	34,029,505
VENTURA	(5,812,743)	59,218,815	53,406,072
VICTOR VALLEY	(4,591,069)	12,165,951	7,574,882
WEST HILLS	(1,192,636)	6,048,886	4,856,250
WEST KERN	-	9,813,004	9,813,004
WEST VALLEY	(3,281)	83,543,909	83,540,628
YOSEMITE	(5,347,749)	39,085,410	33,737,661
YUBA	1,168,985	22,418,561	23,587,546
State Total	\$ (27,101,196)	\$ 2,441,778,318	\$ 2,414,677,122

**Estimated Education Revenue
Augmentation Fund Allocation (ERAF)
Spring 2014-15**

4/15/2015
Report
P2

County	District	Preliminary ERAF Allocation
ALAMEDA	CHABOT-LAS POSITAS	\$ 3,848,416
ALAMEDA	OHLONE	1,566,979
ALAMEDA	PERALTA	14,197,660
ALAMEDA	SAN JOAQUIN DELTA	-
ALAMEDA	Total	19,613,055
BUTTE	BUTTE	(3,270,094)
BUTTE	YUBA	(8,738)
BUTTE	Total	(3,278,832)
CALAVERAS	SAN JOAQUIN DELTA	172,784
CALAVERAS	YOSEMITE	-
CALAVERAS	Total	172,784
COLUSA	YUBA	(263,520)
COLUSA	Total	(263,520)
CONTRA COSTA	CONTRA COSTA	4,440,145
CONTRA COSTA	Total	4,440,145
DEL NORTE	REDWOODS	-
DEL NORTE	Total	-
EL DORADO	LAKE TAHOE	-
EL DORADO	LOS RIOS	798,937
EL DORADO	SIERRA	-
EL DORADO	Total	798,937
FRESNO	MERCED	(10,300)
FRESNO	SEQUOIAS	(4,324)
FRESNO	STATE CENTER	(4,954,699)
FRESNO	WEST HILLS	(702,601)
FRESNO	Total	(5,671,924)
GLENN	BUTTE	(214,520)
GLENN	YUBA	(6,284)
GLENN	Total	(220,804)
HUMBOLDT	REDWOODS	(430,496)
HUMBOLDT	SHASTA	(1,078)
HUMBOLDT	Total	(431,574)

Estimated Education Revenue
Augmentation Fund Allocation (ERAF)
Spring 2014-15

4/15/2015
Report
P2

County	District	Preliminary ERAF Allocation
IMPERIAL	DESERT	-
IMPERIAL	IMPERIAL	(3,379,042)
IMPERIAL	Total	(3,379,042)
INYO	KERN	-
INYO	Total	-
KERN	ANTELOPE VALLEY	-
KERN	KERN	(9,115,110)
KERN	WEST KERN	-
KERN	Total	(9,115,110)
KINGS	SEQUOIAS	(1,189,492)
KINGS	STATE CENTER	(25,916)
KINGS	WEST HILLS	(489,788)
KINGS	Total	(1,705,196)
LAKE	MENDOCINO-LAKE	(23,920)
LAKE	YUBA	-
LAKE	Total	(23,920)
LASSEN	LASSEN	(388,048)
LASSEN	SHASTA	(17,766)
LASSEN	Total	(405,814)
LOS ANGELES	ANTELOPE VALLEY	-
LOS ANGELES	CERRITOS	5,938,240
LOS ANGELES	CITRUS	-
LOS ANGELES	COMPTON	-
LOS ANGELES	EL CAMINO	-
LOS ANGELES	GLENDALE	2,966,651
LOS ANGELES	LONG BEACH	4,459,840
LOS ANGELES	LOS ANGELES	-
LOS ANGELES	MT SAN ANTONIO	6,814,973
LOS ANGELES	NORTH ORANGE	-
LOS ANGELES	PASADENA	-
LOS ANGELES	RIO HONDO	-
LOS ANGELES	SANTA CLARITA	-
LOS ANGELES	SANTA MONICA	1,133,894
LOS ANGELES	VICTOR VALLEY	-
LOS ANGELES	Total	21,313,598

Estimated Education Revenue
Augmentation Fund Allocation (ERAF)
Spring 2014-15

4/15/2015
Report
P2

County	District	Preliminary ERAF Allocation
MADERA	MERCED	(202,162)
MADERA	STATE CENTER	-
MADERA	Total	(202,162)
MARIN	MARIN	-
MARIN	Total	-
MENDOCINO	MENDOCINO-LAKE	156,041
MENDOCINO	REDWOODS	-
MENDOCINO	SONOMA	-
MENDOCINO	Total	156,041
MERCED	MERCED	(757,706)
MERCED	YOSEMITE	(148,361)
MERCED	Total	(906,067)
MODOC	LASSEN	(5,705)
MODOC	SHASTA	(831)
MODOC	Total	(6,536)
MONTEREY	CABRILLO	(19,846)
MONTEREY	HARTNELL	(514,375)
MONTEREY	MONTEREY PENINSULA	(407,567)
MONTEREY	SAN LUIS OBISPO	(5,144)
MONTEREY	WEST HILLS	(210)
MONTEREY	Total	(947,142)
NAPA	NAPA VALLEY	(2,757,424)
NAPA	Total	(2,757,424)
NEVADA	SIERRA	601,097
NEVADA	Total	601,097
ORANGE	COAST	-
ORANGE	NORTH ORANGE	-
ORANGE	RANCHO SANTIAGO	2,818,586
ORANGE	SOUTH ORANGE CO.	-
ORANGE	Total	2,818,586
PLACER	SIERRA	847,975
PLACER	Total	847,975

Estimated Education Revenue
Augmentation Fund Allocation (ERAF)
Spring 2014-15

4/15/2015
Report
P2

County	District	Preliminary ERAF Allocation
PLUMAS	FEATHER RIVER	484,968
PLUMAS	Total	484,968
RIVERSIDE	DESERT	(5,176,792)
RIVERSIDE	MT SAN JACINTO	(5,069,695)
RIVERSIDE	PALO VERDE	(184,769)
RIVERSIDE	RIVERSIDE	(7,046,826)
RIVERSIDE	SAN BERNARDINO	(65,144)
RIVERSIDE	Total	(17,543,226)
SACRAMENTO	LOS RIOS	2,018,968
SACRAMENTO	SIERRA	-
SACRAMENTO	SAN JOAQUIN DELTA	-
SACRAMENTO	Total	2,018,968
SAN BENITO	CABRILLO	(4,498)
SAN BENITO	GAVILAN	(127,462)
SAN BENITO	HARTNELL	(1,931)
SAN BENITO	WEST HILLS	(37)
SAN BENITO	Total	(133,928)
SAN BERNARDINO	BARSTOW	(1,363,078)
SAN BERNARDINO	CHAFFEY	(10,253,076)
SAN BERNARDINO	COPPER MOUNTAIN	(655,366)
SAN BERNARDINO	KERN	-
SAN BERNARDINO	PALO VERDE	-
SAN BERNARDINO	SAN BERNARDINO	(8,130,431)
SAN BERNARDINO	VICTOR VALLEY	(4,591,069)
SAN BERNARDINO	Total	(24,993,020)
SAN DIEGO	GROSSMONT-CUYAMACA	(3,391,849)
SAN DIEGO	MIRA COSTA	-
SAN DIEGO	PALOMAR	(5,876,227)
SAN DIEGO	SAN DIEGO	(8,585,162)
SAN DIEGO	SOUTHWESTERN	(2,207,241)
SAN DIEGO	Total	(20,060,479)
SAN FRANCISCO	SAN FRANCISCO	30,917,500
SAN FRANCISCO	Total	30,917,500

**Estimated Education Revenue
Augmentation Fund Allocation (ERAF)
Spring 2014-15**

4/15/2015
Report
P2

County	District	Preliminary ERAF Allocation
SAN JOAQUIN	SAN JOAQUIN DELTA	1,991,472
SAN JOAQUIN	YOSEMITE	-
SAN JOAQUIN	Total	1,991,472
SAN LUIS OBISPO	ALLAN HANCOCK	-
SAN LUIS OBISPO	SAN LUIS OBISPO	222,768
SAN LUIS OBISPO	Total	222,768
SAN MATEO	SAN MATEO	-
SAN MATEO	Total	-
SANTA BARBARA	ALLAN HANCOCK	416,264
SANTA BARBARA	SANTA BARBARA	-
SANTA BARBARA	Total	416,264
SANTA CLARA	FOOTHILL-DEANZA	(5,745,018)
SANTA CLARA	GAVILAN	(754,982)
SANTA CLARA	SAN JOSE	-
SANTA CLARA	WEST VALLEY	-
SANTA CLARA	Total	(6,500,000)
SANTA CRUZ	CABRILLO	(63,777)
SANTA CRUZ	WEST VALLEY	(3,281)
SANTA CRUZ	Total	(67,058)
SHASTA	SHASTA	(1,472,312)
SHASTA	SISKIYOU	(6,840)
SHASTA	Total	(1,479,152)
SISKIYOU	SISKIYOU	(197,244)
SISKIYOU	Total	(197,244)
SOLANO	SAN JOAQUIN DELTA	-
SOLANO	SOLANO	(258,847)
SOLANO	Total	(258,847)
SONOMA	NAPA VALLEY	-
SONOMA	SONOMA	215,728
SONOMA	Total	215,728
STANISLAUS	YOSEMITE	(5,217,759)
STANISLAUS	Total	(5,217,759)

Estimated Education Revenue
 Augmentation Fund Allocation (ERAF)
 Spring 2014-15

4/15/2015
 Report
 P2

County	District	Preliminary ERAF Allocation
SUTTER	YUBA	(660,000)
SUTTER	Total	(660,000)
TEHAMA	SHASTA	(228,985)
TEHAMA	Total	(228,985)
TRINITY	REDWOODS	-
TRINITY	SHASTA	-
TRINITY	Total	-
TULARE	KERN	(967,906)
TULARE	SEQUOIAS	(2,164,289)
TULARE	STATE CENTER	(154,595)
TULARE	Total	(3,286,790)
TUOLUMNE	YOSEMITE	18,371
TUOLUMNE	Total	18,371
VENTURA	ALLAN HANCOCK	(2,733)
VENTURA	VENTURA	(5,812,743)
VENTURA	Total	(5,812,743)
YOLO	LOS RIOS	(499,949)
YOLO	SOLANO	-
YOLO	YUBA	-
YOLO	Total	(499,949)
YUBA	YUBA	2,107,527
YUBA	Total	2,107,527
Grand Total		\$ (27,101,196)