

CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

1102 Q STREET, STE. 4554  
SACRAMENTO, CA 95811-6549  
(916) 445-8752  
<http://www.cccco.edu>



## MEMORANDUM

**Date:** March 23, 2015

**TO:** County Auditors

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

**SUBJECT:** Estimated Allocations of the 2014-15 Education Revenue Augmentation Fund for Community College Districts

**Synopsis:** The table below 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 table below.

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

**Estimated Education Revenue  
Augmentation Fund Allocation (ERAF)**

3/23/2015

County	Fall 2014-15 District	Preliminary ERAF Allocation
ALAMEDA	CHABOT-LAS POSITAS	\$ 4,081,030
ALAMEDA	OHLONE	1,306,212
ALAMEDA	PERALTA	13,879,184
ALAMEDA	SAN JOAQUIN DELTA	-
<b>ALAMEDA</b>	<b>Total</b>	19,266,426
BUTTE	BUTTE	(3,287,733)
BUTTE	YUBA	(8,785)
<b>BUTTE</b>	<b>Total</b>	(3,296,518)
CALAVERAS	SAN JOAQUIN DELTA	172,157
CALAVERAS	YOSEMITE	-
<b>CALAVERAS</b>	<b>Total</b>	172,157
COLUSA	YUBA	(263,520)
<b>COLUSA</b>	<b>Total</b>	(263,520)
CONTRA COSTA	CONTRA COSTA	4,296,953
<b>CONTRA COSTA</b>	<b>Total</b>	4,296,953
DEL NORTE	REDWOODS	-
<b>DEL NORTE</b>	<b>Total</b>	-
EL DORADO	LAKE TAHOE	-
EL DORADO	LOS RIOS	787,456
EL DORADO	SIERRA	-
<b>EL DORADO</b>	<b>Total</b>	787,456
FRESNO	MERCED	(10,070)
FRESNO	SEQUOIAS	(4,302)
FRESNO	STATE CENTER	(4,695,429)
FRESNO	WEST HILLS	(673,348)
<b>FRESNO</b>	<b>Total</b>	(5,383,149)
GLENN	BUTTE	(214,520)
GLENN	YUBA	(6,284)
<b>GLENN</b>	<b>Total</b>	(220,804)
HUMBOLDT	REDWOODS	(430,496)
HUMBOLDT	SHASTA	(1,078)
<b>HUMBOLDT</b>	<b>Total</b>	(431,574)

**Estimated Education Revenue  
Augmentation Fund Allocation (ERAF)**

3/23/2015

County	Fall 2014-15 District	Preliminary ERAF Allocation
IMPERIAL	DESERT	-
IMPERIAL	IMPERIAL	(3,379,042)
<b>IMPERIAL</b>	<b>Total</b>	<b>(3,379,042)</b>
INYO	KERN	-
<b>INYO</b>	<b>Total</b>	<b>-</b>
KERN	ANTELOPE VALLEY	-
KERN	KERN	(9,115,110)
KERN	WEST KERN	-
<b>KERN</b>	<b>Total</b>	<b>(9,115,110)</b>
KINGS	SEQUOIAS	(1,189,492)
KINGS	STATE CENTER	(25,916)
KINGS	WEST HILLS	(489,788)
<b>KINGS</b>	<b>Total</b>	<b>(1,705,196)</b>
LAKE	MENDOCINO-LAKE	9,911
LAKE	YUBA	-
<b>LAKE</b>	<b>Total</b>	<b>9,911</b>
LASSEN	LASSEN	(552,415)
LASSEN	SHASTA	(13,825)
<b>LASSEN</b>	<b>Total</b>	<b>(566,240)</b>
LOS ANGELES	ANTELOPE VALLEY	-
LOS ANGELES	CERRITOS	70,474
LOS ANGELES	CITRUS	-
LOS ANGELES	COMPTON	-
LOS ANGELES	EL CAMINO	-
LOS ANGELES	GLENDALE	133,072
LOS ANGELES	LONG BEACH	-
LOS ANGELES	LOS ANGELES	-
LOS ANGELES	MT SAN ANTONIO	-
LOS ANGELES	NORTH ORANGE	-
LOS ANGELES	PASADENA	-
LOS ANGELES	RIO HONDO	-
LOS ANGELES	SANTA CLARITA	-
LOS ANGELES	SANTA MONICA	-
LOS ANGELES	VICTOR VALLEY	-
<b>LOS ANGELES</b>	<b>Total</b>	<b>203,546</b>

Estimated Education Revenue  
Augmentation Fund Allocation (ERAF)

3/23/2015

County	Fall 2014-15 District	Preliminary ERAF Allocation
MADERA	MERCED	(222,035)
MADERA	STATE CENTER	-
<b>MADERA</b>	<b>Total</b>	<b>(222,035)</b>
MARIN	MARIN	-
<b>MARIN</b>	<b>Total</b>	<b>-</b>
MENDOCINO	MENDOCINO-LAKE	-
MENDOCINO	REDWOODS	-
MENDOCINO	SONOMA	189,751
<b>MENDOCINO</b>	<b>Total</b>	<b>189,751</b>
MERCED	MERCED	(757,706)
MERCED	YOSEMITE	(148,361)
<b>MERCED</b>	<b>Total</b>	<b>(906,067)</b>
MODOC	LASSEN	(8,173)
MODOC	SHASTA	(1,066)
<b>MODOC</b>	<b>Total</b>	<b>(9,239)</b>
MONTEREY	CABRILLO	(19,846)
MONTEREY	HARTNELL	(514,375)
MONTEREY	MONTEREY PENINSULA	(407,567)
MONTEREY	SAN LUIS OBISPO	(5,144)
MONTEREY	WEST HILLS	(210)
<b>MONTEREY</b>	<b>Total</b>	<b>(947,142)</b>
NAPA	NAPA VALLEY	(4,585,788)
<b>NAPA</b>	<b>Total</b>	<b>(4,585,788)</b>
NEVADA	SIERRA	539,549
<b>NEVADA</b>	<b>Total</b>	<b>539,549</b>
ORANGE	COAST	-
ORANGE	NORTH ORANGE	-
ORANGE	RANCHO SANTIAGO	1,079,674
ORANGE	SOUTH ORANGE CO.	(214,398)
<b>ORANGE</b>	<b>Total</b>	<b>865,276</b>
PLACER	SIERRA	847,975
<b>PLACER</b>	<b>Total</b>	<b>847,975</b>

Estimated Education Revenue  
Augmentation Fund Allocation (ERAF)

3/23/2015

County	Fall 2014-15 District	Preliminary ERAF Allocation
PLUMAS	FEATHER RIVER	652,375
<b>PLUMAS</b>	<b>Total</b>	652,375
RIVERSIDE	DESERT	(5,645,985)
RIVERSIDE	MT SAN JACINTO	(5,529,182)
RIVERSIDE	PALO VERDE	(201,515)
RIVERSIDE	RIVERSIDE	(7,685,509)
RIVERSIDE	SAN BERNARDINO	(71,049)
<b>RIVERSIDE</b>	<b>Total</b>	(19,133,240)
SACRAMENTO	LOS RIOS	2,201,352
SACRAMENTO	SIERRA	-
SACRAMENTO	SAN JOAQUIN DELTA	-
<b>SACRAMENTO</b>	<b>Total</b>	2,201,352
SAN BENITO	CABRILLO	(5,968)
SAN BENITO	GAVILAN	(169,123)
SAN BENITO	HARTNELL	(2,562)
SAN BENITO	WEST HILLS	(50)
<b>SAN BENITO</b>	<b>Total</b>	(177,703)
SAN BERNARDINO	BARSTOW	(1,375,251)
SAN BERNARDINO	CHAFFEY	(10,347,527)
SAN BERNARDINO	COPPER MOUNTAIN	(661,216)
SAN BERNARDINO	KERN	-
SAN BERNARDINO	PALO VERDE	-
SAN BERNARDINO	SAN BERNARDINO	(8,202,640)
SAN BERNARDINO	VICTOR VALLEY	(4,613,774)
<b>SAN BERNARDINO</b>	<b>Total</b>	(25,200,408)
SAN DIEGO	GROSSMONT-CUYAMACA	(3,821,983)
SAN DIEGO	MIRA COSTA	-
SAN DIEGO	PALOMAR	(6,471,990)
SAN DIEGO	SAN DIEGO	(9,545,160)
SAN DIEGO	SOUTHWESTERN	(2,453,848)
<b>SAN DIEGO</b>	<b>Total</b>	(22,292,981)
SAN FRANCISCO	SAN FRANCISCO	38,343,487
<b>SAN FRANCISCO</b>	<b>Total</b>	38,343,487

**Estimated Education Revenue  
Augmentation Fund Allocation (ERAF)**

3/23/2015

County	Fall 2014-15 District	Preliminary ERAF Allocation
SAN JOAQUIN	SAN JOAQUIN DELTA	1,954,928
SAN JOAQUIN	YOSEMITE	-
<b>SAN JOAQUIN</b>	<b>Total</b>	<b>1,954,928</b>
SAN LUIS OBISPO	ALLAN HANCOCK	-
SAN LUIS OBISPO	SAN LUIS OBISPO	47,709
<b>SAN LUIS OBISPO</b>	<b>Total</b>	<b>47,709</b>
SAN MATEO	SAN MATEO	-
<b>SAN MATEO</b>	<b>Total</b>	<b>-</b>
SANTA BARBARA	ALLAN HANCOCK	181,566
SANTA BARBARA	SANTA BARBARA	-
<b>SANTA BARBARA</b>	<b>Total</b>	<b>181,566</b>
SANTA CLARA	FOOTHILL-DEANZA	(5,047,166)
SANTA CLARA	GAVILAN	(663,274)
SANTA CLARA	SAN JOSE	-
SANTA CLARA	WEST VALLEY	-
<b>SANTA CLARA</b>	<b>Total</b>	<b>(5,710,440)</b>
SANTA CRUZ	CABRILLO	(25,514)
SANTA CRUZ	WEST VALLEY	(1,312)
<b>SANTA CRUZ</b>	<b>Total</b>	<b>(26,826)</b>
SHASTA	SHASTA	(1,487,968)
SHASTA	SISKIYOU	(6,840)
<b>SHASTA</b>	<b>Total</b>	<b>(1,494,808)</b>
SISKIYOU	SISKIYOU	(137,063)
<b>SISKIYOU</b>	<b>Total</b>	<b>(137,063)</b>
SOLANO	SAN JOAQUIN DELTA	-
SOLANO	SOLANO	(258,847)
<b>SOLANO</b>	<b>Total</b>	<b>(258,847)</b>
SONOMA	NAPA VALLEY	-
SONOMA	SONOMA	107,864
<b>SONOMA</b>	<b>Total</b>	<b>107,864</b>
STANISLAUS	YOSEMITE	(6,028,279)
<b>STANISLAUS</b>	<b>Total</b>	<b>(6,028,279)</b>

Estimated Education Revenue  
Augmentation Fund Allocation (ERAF)

3/23/2015

County	Fall 2014-15 District	Preliminary ERAF Allocation
SUTTER	YUBA	(630,000)
<b>SUTTER</b>	<b>Total</b>	<b>(630,000)</b>
TEHAMA	SHASTA	(228,985)
<b>TEHAMA</b>	<b>Total</b>	<b>(228,985)</b>
TRINITY	REDWOODS	-
TRINITY	SHASTA	-
<b>TRINITY</b>	<b>Total</b>	<b>-</b>
TULARE	KERN	(982,929)
TULARE	SEQUOIAS	(982,929)
TULARE	STATE CENTER	(156,995)
<b>TULARE</b>	<b>Total</b>	<b>(2,122,853)</b>
TUOLUMNE	YOSEMITE	34,430
<b>TUOLUMNE</b>	<b>Total</b>	<b>34,430</b>
VENTURA	VENTURA	(4,119,864)
<b>VENTURA</b>	<b>Total</b>	<b>(4,119,864)</b>
YOLO	LOS RIOS	(677,356)
YOLO	SOLANO	-
YOLO	YUBA	-
<b>YOLO</b>	<b>Total</b>	<b>(677,356)</b>
YUBA	YUBA	540,764
<b>YUBA</b>	<b>Total</b>	<b>540,764</b>
<b>Grand Total</b>		<b>\$ (48,027,602)</b>

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

2/26/2015

<b>DISTRICT</b>	<b>ERAF \$ Allocated</b>	<b>Property Tax</b>	<b>Tax Revenue</b>
ALLAN HANCOCK	\$ 181,566	\$ 13,234,222	\$ 13,415,788
ANTELOPE VALLEY	-	5,860,741	5,860,741
BARSTOW	(1,375,251)	4,226,088	2,850,837
BUTTE	(3,502,253)	15,357,765	11,855,512
CABRILLO	(51,328)	21,500,037	21,448,709
CERRITOS	70,474	8,572,021	8,642,495
CHABOT-LAS POSITAS	4,081,030	26,586,473	30,667,503
CHAFFEY	(10,347,527)	26,785,096	16,437,569
CITRUS	-	4,768,442	4,768,442
COAST	-	105,477,427	105,477,427
COMPTON	-	4,280,684	4,280,684
CONTRA COSTA	4,296,953	69,516,374	73,813,327
COPPER MOUNTAIN	(661,216)	1,723,432	1,062,216
DESERT	(5,645,985)	25,239,451	19,593,466
EL CAMINO	-	28,033,646	28,033,646
FEATHER RIVER	652,375	4,376,319	5,028,694
FOOTHILL-DEANZA	(5,047,166)	83,734,750	78,687,584
GAVILAN	(832,397)	15,777,618	14,945,221
GLENDALE	133,072	9,981,232	10,114,304
GROSSMONT-CUYAMACA	(3,821,983)	34,774,518	30,952,535
HARTNELL	(516,937)	18,763,705	18,246,768
IMPERIAL	(3,379,042)	7,969,623	4,590,581
KERN	(10,098,039)	55,884,224	45,786,185
LAKE TAHOE	-	3,684,960	3,684,960
LASSEN	(560,588)	1,922,358	1,361,770
LONG BEACH	-	12,580,904	12,580,904
LOS ANGELES	-	176,975,087	176,975,087
LOS RIOS	2,311,452	51,946,602	54,258,054
MARIN	-	44,652,773	44,652,773
MENDOCINO-LAKE	9,911	6,103,326	6,113,237
MERCED	(989,811)	9,909,193	8,919,382
MIRA COSTA	-	82,502,054	82,502,054
MONTEREY PENINSULA	(407,567)	14,597,747	14,190,180
MT SAN ANTONIO	-	19,352,556	19,352,556
MT SAN JACINTO	(5,529,182)	24,147,890	18,618,708
NAPA VALLEY	(4,585,788)	24,766,321	20,180,533
NORTH ORANGE	-	67,162,251	67,162,251
OHLONE	1,306,212	16,105,508	17,411,720
PALO VERDE	(201,515)	1,395,845	1,194,330
PALOMAR	(6,471,990)	60,531,699	54,059,709
PASADENA	-	23,559,961	23,559,961



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

2/26/2015

DISTRICT	ERAF \$ Allocated	Property Tax	Tax Revenue
PERALTA	13,879,184	18,768,055	32,647,239
RANCHO SANTIAGO	1,079,674	46,264,663	47,344,337
REDWOODS	(430,496)	9,637,088	9,206,592
RIO HONDO	-	5,884,459	5,884,459
RIVERSIDE	(7,685,509)	34,127,903	26,442,394
SAN BERNARDINO	(8,273,689)	21,494,768	13,221,079
SAN DIEGO	(9,545,160)	86,447,356	76,902,196
SAN FRANCISCO	38,343,487	24,127,281	62,470,768
SAN JOAQUIN DELTA	2,127,085	23,215,120	25,342,205
SAN JOSE	-	76,610,819	76,610,819
SAN LUIS OBISPO	42,565	31,693,151	31,735,716
SAN MATEO	-	113,280,563	113,280,563
SANTA BARBARA	-	25,607,361	25,607,361
SANTA CLARITA	-	14,722,005	14,722,005
SANTA MONICA	-	14,927,055	14,927,055
SEQUOIAS	(2,176,723)	13,316,704	11,139,981
SHASTA	(1,732,922)	13,776,649	12,043,727
SIERRA	1,387,524	60,041,945	61,429,469
SISKIYOU	(143,903)	3,623,873	3,479,970
SOLANO	(258,847)	13,396,080	13,137,233
SONOMA	297,615	44,104,526	44,402,141
SOUTH ORANGE CO.	(214,398)	176,357,213	176,142,815
SOUTHWESTERN	(2,453,848)	22,147,758	19,693,910
STATE CENTER	(4,878,340)	38,402,871	33,524,531
VENTURA	(4,119,864)	53,978,263	49,858,399
VICTOR VALLEY	(4,613,774)	11,940,930	7,327,156
WEST HILLS	(1,163,396)	5,986,032	4,822,636
WEST KERN	-	9,724,003	9,724,003
WEST VALLEY	(1,312)	81,485,340	81,484,028
YOSEMITE	(6,142,210)	38,314,736	32,172,526
YUBA	(367,825)	22,371,823	22,003,998
<b>State Total</b>	<b>\$ (48,027,602)</b>	<b>\$ 2,390,097,316</b>	<b>\$ 2,342,069,714</b>