

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

1102 Q STREET
SACRAMENTO, CA 95814-6511
(916) 445-8752
HTTP://WWW.CCCCO.EDU



March 27, 2003

To: County Auditors

From: Frederick E. Harris, Director
College Finance & Facilities Planning

Subject: 2002-03 Estimated Property Tax Revenue and 2002-03 Estimated Education Revenue Augmentation Fund (ERAF) for Community College Districts

Synopsis: Attached are copies of the CCFS-329, "Local Property Tax Revenue for General Operating Support, Exclusive of Voter Approved Debt," for each community college district within your county. Education Code Section 84207 requires county auditors to report to the Chancellor of the California Community Colleges the estimated property tax revenue for the current fiscal year for each community college district or portion of a district situated within the county.

Please report only that information applicable to your county. Other counties will report their portion of the property tax revenue distributed to multi-county districts.

Also attached is the CCFS-ERAF, "Education Revenue Augmentation Fund," to report the county's estimated ERAF, as well as the 1992-93 distribution of property tax revenue used to determine the community college proportional share of ERAF. Again, please report only that information applicable to your county. As soon as information is reported by all counties, we will notify each county auditor how the revenue from the community college portion of the ERAF is to be distributed among the community college districts. Hopefully, we will be able to make the preliminary allocations by the end of April.

For both the 2002-03 property tax revenue and the 2002-03 ERAF funds, please report the amounts estimated to be available and distributed to the community college districts on or before June 30, 2003 or soon enough after the end of the fiscal year to be recorded as 2002-03 property tax revenue.

Action/Date Requested: Complete the attached ERAF report for your county and a CCFS-329 for each community college district within your county and return them to the Chancellor's Office, Fiscal Services Unit, 1102 Q Street, Sacramento, CA 95814, on or before April 15, 2003.

Contact: Theresa Tena, (916) 327-6226.

Attachments

cc: District Chief Business Officers
Robert Turnage
Fred Harris

Theresa Tena

**CALIFORNIA COMMUNITY COLLEGES
LOCAL PROPERTY TAX REVENUE FOR
GENERAL OPERATING SUPPORT EXCLUSIVE OF VOTER-APPROVED DEBT**

Estimated 2002-03 Fiscal Year

Statutory Reference	Local Property Tax Revenue Exclusive of Voter-Approved Debt	EDP No.	Dollars Only
			Estimated* 2002-03
	Local Property Tax Revenues	//////////	////////////////////////////////////
R&TCS 97	Secured Roll	161	\$ _____
	Supplemental Roll.....	161	\$ _____
R&TCS 97	Unsecured Roll	162	\$ _____
	Prior Year (Delinquencies and/or Released Impounds)**	165	\$ _____
	State Revenues	//////////	////////////////////////////////////
R&TCS 38905.1	Timber Yield Tax.....	135	\$ _____
GCS 16120	Homeowner Property Tax Relief.....	132	\$ _____
	Other Subventions Williamson Land Act, Wines, Motion Pictures, Severance Aid	////////// 133	//////////////////////////////////// \$ _____
	Total Property Tax Revenues	//////////	\$ _____
	Impound of Property Tax Revenue		
	Impounded Revenues		\$ _____
	(Do not include above in Secured, Supplemental, or Unsecured Rolls)		
ECS 14240	Impounded Revenues Released** (Also report in "Prior Year" above)		
	For F.Y. _____		\$ _____
	For F.Y. _____		\$ _____
	For F.Y. _____		\$ _____

* Estimated 2002-03 amounts should be the amount of revenue to be distributed to the community college district by June 30, 2003, or soon enough after the end of the fiscal year to be recorded as 2002-03 property tax revenue.

I, the County Auditor, hereby certify that the above information is a true and correct statement as shown by the official records of the county.

For supplemental information, contact:

Signature: _____
Typed Name: _____
Date: _____

Name: _____
Title: _____
Phone: (_____) _____
Email _____

Due on or before April 15, 2003

_____ Community College District
_____ County

Please return form to:
California Community Colleges
Fiscal and Business Services
1102 Q Street, 3rd Floor
Sacramento, CA 95814-3607
FAX: (916) 322-2798

**CALIFORNIA COMMUNITY COLLEGES
EDUCATION REVENUE AUGMENTATION FUND (R&TC 97.3)
2002-03 FISCAL YEAR**

**A. 1992-93 ACTUAL GENERAL PURPOSE PROPERTY TAX DISTRIBUTION
(Used to determine the proportionate shares for K-12 and
community college districts. (R&TC 97.3(d)(1))**

- 1. Total 1992-93 Actual General Purpose Property Tax Revenue distributed to all School Districts and the County Office of Education (as reported on J-29s) \$ _____
- 2. Total 1992-93 Actual Property Tax Revenue distributed to all Community College Districts (as reported on CCFS-329s) \$ _____
- 3. Total K-14 General Purpose Property Tax Distribution (Item A.1 + Item A.2) \$ _____
- 4. School District and County Office of Education Proportional Share (Item A.1 divided by Item A.3) _____
- 5. Community College Districts' Proportional Share (Item A.2 divided by Item A.3) \$ _____

B. 2002-03 EDUCATION REVENUE AUGMENTATION FUND (ERAF) (R&TC 97.3)

- 1. 2002-03 Total Education Revenue Augmentation Fund \$ _____ *
- 2. School District and County Office of Education Share (Item B.1 multiplied by Item A.4) (R&TC 97.3(d)(2)) _____ *
- 3. Community College District Share (Item B.1 multiplied by Item A.5) (R&TC 97.3(d)(3)) \$ _____ *

*** Report the amounts estimated to be distributed by June 30, 2003 or soon enough after the end of the fiscal year to be recorded as 2002-03 revenue.**

I, the County Auditor, hereby certify that the above information is a true and correct statement as shown by the official records of the county.

Signature _____
 Typed Name _____
 Date _____

For Supplemental Information Contact:
 Name: _____
 Title: _____
 Phone:(____) _____ Ext. _____
 Email _____

Due on or before April 15, 2003

Please return form to:
 California Community Colleges
 Fiscal Services Unit
 1102 Q Street,
 Sacramento, California 95814

_____ County

FAX: (916) 322-2798