

## CALIFORNIA COMMUNITY COLLEGES

## SYSTEM OFFICE

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March 5, 2008

To: County Auditors

From: Ed Monroe, Specialist  
College Finance & Facilities Planning

Subject: Allocation of the 2007-08 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.**

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.**

This allocation letter replaces the February 14, 2008 letter that was previously posted then subsequently removed for correction of errors.

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

Contact: Ed Monroe, (916) 327-6226 or email <emonroe@cccco.edu>.

Attachment

Estimated Education Revenue Augmentation Fund Allocation  
Fall 2007-08

County	District	Preliminary ERAF Allocation
ALAMEDA	PERALTA	\$10,760,641
	CHABOT-LAS POSITAS	662,323
	OHLONE	0
-----		
ALAMEDA		11,422,964
BUTTE	BUTTE	16,401
	YUBA	0
-----		
BUTTE		16,401
CALAVERAS	SAN JOAQUIN DELTA	65,187
	YOSEMITE	0
-----		
CALAVERAS		65,187
COLUSA	YUBA	-246,432
CONTRA COSTA	CONTRA COSTA	3,451,410
DEL NORTE	REDWOODS	0
EL DORADO	LOS RIOS	890,016
	LAKE TAHOE	0
	SIERRA	0
-----		
EL DORADO		890,016
FRESNO	WEST HILLS	0
	STATE CENTER	0
-----		
FRESNO		0
GLENN	BUTTE	0
	YUBA	0
-----		
GLENN		0
HUMBOLDT	REDWOODS	0
IMPERIAL	IMPERIAL	0
	DESERT	0
-----		
IMPERIAL		0
INYO	KERN	3,734
KERN	KERN	0
	WEST KERN	0
-----		
KERN		0

Estimated Education Revenue Augmentation Fund Allocation  
Fall 2007-08

County	District	Preliminary ERAF Allocation
KINGS	WEST HILLS	0
	SEQUOIAS	0
<hr style="border-top: 1px dashed black;"/>		
KINGS		0
LAKE	MENDOCINO-LAKE	1,253,569
	YUBA	0
<hr style="border-top: 1px dashed black;"/>		
LAKE		1,253,569
LASSEN	LASSEN	0
	SHASTA	0
<hr style="border-top: 1px dashed black;"/>		
LASSEN		0
LOS ANGELES	CITRUS	0
	RIO HONDO	0
	CERRITOS	0
	SANTA MONICA	0
	LONG BEACH	0
	ANTELOPE VALLEY	0
	GLENDALE	0
	MT SAN ANTONIO	0
	PASADENA	0
	SANTA CLARITA	0
	EL CAMINO	0
	VICTOR VALLEY	0
	LOS ANGELES	-4,079,808
	COMPTON	0
	NORTH ORANGE	0
<hr style="border-top: 1px dashed black;"/>		
LOS ANGELES		-4,079,808
MADERA	MERCED	0
	STATE CENTER	0
<hr style="border-top: 1px dashed black;"/>		
MADERA		0
MARIN	MARIN	0
MENDOCINO	REDWOODS	47,291
	MENDOCINO-LAKE	0
	SONOMA	0
<hr style="border-top: 1px dashed black;"/>		
MENDOCINO		47,291
MERCED	MERCED	0
	YOSEMITE	0
<hr style="border-top: 1px dashed black;"/>		
MERCED		0

Estimated Education Revenue Augmentation Fund Allocation  
Fall 2007-08

County	District	Preliminary ERAF Allocation
MODOC	LASSEN	20,707
	SHASTA	0
<hr style="border-top: 1px dashed black;"/>		20,707
MONTEREY	MONTEREY PENINSULA	0
	CABRILLO	0
	HARTNELL	-2,532,207
<hr style="border-top: 1px dashed black;"/>		-2,532,207
NAPA	NAPA VALLEY	479,946
NEVADA	SIERRA	441,205
ORANGE	NORTH ORANGE	836,989
	RANCHO SANTIAGO	0
	COAST	0
	SOUTH ORANGE	0
<hr style="border-top: 1px dashed black;"/>		836,989
PLACER	SIERRA	1,059,012
PLUMAS	FEATHER RIVER	118,494
RIVERSIDE	RIVERSIDE	0
	MT SAN JACINTO	0
	DESERT	0
<hr style="border-top: 1px dashed black;"/>		0
SACRAMENTO	LOS RIOS	2,861,281
	SAN JOAQUIN DELTA	0
	SIERRA	0
<hr style="border-top: 1px dashed black;"/>		2,861,281
SAN BENITO	CABRILLO	0
	GAVILAN	0
<hr style="border-top: 1px dashed black;"/>		0
SAN BERNARDINO	BARSTOW	0
	COPPER MOUNTAIN	0
	SAN BERNARDINO	0
	VICTOR VALLEY	0
	CHAFFEY	0
<hr style="border-top: 1px dashed black;"/>		0
SAN BERNARDINO		0

**Estimated Education Revenue Augmentation Fund Allocation  
Fall 2007-08**

<b>County</b>	<b>District</b>	<b>Preliminary ERAF Allocation</b>
SAN DIEGO	SOUTHWESTERN	0
	GROSSMONT-CUYAMACA	0
	SAN DIEGO	0
	PALOMAR	0
	MIRA COSTA	0
-----		0
SAN DIEGO		0
SAN FRANCISCO	SAN FRANCISCO	21,502,002
SAN JOAQUIN	SAN JOAQUIN DELTA	2,673,757
	YOSEMITE	0
-----		2,673,757
SAN JOAQUIN		2,673,757
SAN LUIS OBISPO	SAN LUIS OBISPO	127,222
SAN MATEO	SAN MATEO	0
SANTA BARBARA	ALLAN HANCOCK	0
	SANTA BARBARA	0
-----		0
SANTA BARBARA		0
SANTA CLARA	FOOTHILL-DEANZA	5,248,543
	GAVILAN	0
	WEST VALLEY	0
	SAN JOSE	0
-----		5,248,543
SANTA CLARA		5,248,543
SANTA CRUZ	CABRILLO	0
	WEST VALLEY	-105,906
-----		-105,906
SANTA CRUZ		-105,906
SHASTA	SHASTA	0
SISKIYOU	SISKIYOU	-171,210
SOLANO	SOLANO	0
	SAN JOAQUIN DELTA	0
-----		0
SOLANO		0
SONOMA	SONOMA	-521,991
STANISLAUS	YOSEMITE	-3,002,210

Estimated Education Revenue Augmentation Fund Allocation  
Fall 2007-08

County	District	Preliminary ERAF Allocation
SUTTER	YUBA	0
TEHAMA	SHASTA	0
TRINITY	SHASTA	0
	REDWOODS	0
TRINITY		0
TULARE	STATE CENTER	0
	SEQUOIAS	0
	KERN	-2,681,725
TULARE		-2,681,725
TUOLUMNE	YOSEMITE	35,872
VENTURA	VENTURA	0
YOLO	LOS RIOS	0
	SOLANO	0
	YUBA	-643,130
YOLO		-643,130
YUBA	YUBA	299,346
<b>Statewide</b>	<b>State Totals</b>	<b>\$38,870,329</b>

**Estimated Property Tax + ERAF  
To Be Used in the 2007-08 P1**

<b>DISTRICT</b>	<b>Allocated ERAF</b>	<b>Property Tax</b>	<b>Tax Revenue P1</b>
ALLAN HANCOCK	-	11,602,492	11,602,492
ANTELOPE VALLEY	-	6,452,425	6,452,425
BARSTOW	-	2,131,760	2,131,760
BUTTE	16,401	10,785,681	10,802,082
CABRILLO	-	19,289,971	19,289,971
CERRITOS	-	7,256,976	7,256,976
CHABOT-LAS POSITAS	662,323	22,610,908	23,273,231
CHAFFEY	-	18,242,065	18,242,065
CITRUS	-	3,854,869	3,854,869
COAST	-	85,987,693	85,987,693
COMPTON	-	3,872,269	3,872,269
CONTRA COSTA	3,451,410	75,858,319	79,309,729
COPPER MOUNTAIN	-	1,378,608	1,378,608
DESERT	-	21,724,952	21,724,952
EL CAMINO	-	22,987,577	22,987,577
FEATHER RIVER	118,494	4,707,540	4,826,034
FOOTHILL-DEANZA	5,248,543	59,790,127	65,038,670
GAVILAN	-	14,023,190	14,023,190
GLENDALE	-	8,103,943	8,103,943
GROSSMONT-CUYAMACA	-	31,648,252	31,648,252
HARTNELL	(2,532,207)	17,369,624	14,837,417
IMPERIAL	-	5,981,865	5,981,865
KERN	(2,677,991)	42,998,105	40,320,114
LAKE TAHOE	-	3,521,397	3,521,397
LASSEN	20,707	1,516,975	1,537,682
LONG BEACH	-	10,020,190	10,020,190
LOS ANGELES	(4,079,808)	143,268,970	139,189,162
LOS RIOS	3,751,297	55,193,746	58,945,043
MARIN	-	37,619,550	37,619,550
MENDOCINO-LAKE	1,253,569	5,592,457	6,846,026
MERCED	-	8,670,642	8,670,642
MIRA COSTA	-	73,118,828	73,118,828
MONTEREY PENINSULA	-	12,142,384	22,563,647
MT SAN ANTONIO	-	16,279,230	16,279,230
MT SAN JACINTO	-	22,684,888	22,684,888
NAPA VALLEY	479,946	20,637,449	21,117,395
NORTH ORANGE	836,989	55,870,114	56,707,103
OHLONE	-	13,135,334	13,135,334
PALO VERDE <sup>1</sup>	-	1,041,574	1,041,574
PALOMAR	-	54,468,506	54,468,506
PASADENA	-	17,774,200	17,774,200
PERALTA	10,760,641	14,727,996	25,488,637
RANCHO SANTIAGO Total	-	42,620,911	42,620,911
REDWOODS	47,291	8,205,433	8,252,724

**Estimated Property Tax + ERAF  
To Be Used in the 2007-08 P1**

<b>DISTRICT</b>	<b>Allocated ERAF</b>	<b>Property Tax</b>	<b>Tax Revenue P1</b>
RIO HONDO	-	4,954,264	4,954,264
RIVERSIDE	-	29,521,546	29,521,546
SAN BERNARDINO	-	16,493,174	16,493,174
SAN DIEGO	-	72,472,159	72,472,159
SAN FRANCISCO	21,502,002	18,389,064	39,891,066
SAN JOAQUIN DELTA	2,738,944	25,457,780	28,196,724
SAN JOSE	-	66,078,151	66,078,151
SAN LUIS OBISPO	127,222	28,694,699	28,821,921
SAN MATEO	-	64,699,013	64,699,013
SANTA BARBARA	-	19,975,576	19,975,576
SANTA CLARITA	-	13,520,336	13,520,336
SANTA MONICA	-	10,639,894	10,639,894
SEQUOIAS	-	11,217,749	11,217,749
SHASTA	-	11,995,678	11,995,678
SIERRA	1,500,217	61,406,214	62,906,431
SISKIYOU	(171,210)	3,359,547	3,188,337
SOLANO	-	11,484,902	11,484,902
SONOMA	(521,991)	40,991,434	40,469,443
SOUTH ORANGE CO.	-	152,985,333	152,985,333
SOUTHWESTERN	-	19,744,909	19,744,909
STATE CENTER	-	29,544,574	29,544,574
VENTURA	-	49,863,095	49,863,095
VICTOR VALLEY	-	10,908,863	10,908,863
WEST HILLS	-	2,656,423	2,656,423
WEST KERN	-	8,461,876	8,461,876
WEST VALLEY	(105,906)	63,249,335	63,143,429
YOSEMITE	(2,966,338)	38,921,260	35,954,922
YUBA	(590,216)	20,460,031	19,869,815
<b>System Total</b>	<b>38,870,329</b>	<b>2,024,916,864</b>	<b>2,074,208,456</b>

Note: <sup>1</sup> Current year tax revenue includes \$10,421,261 in one-time prior year revenue.