

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

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June 17, 2008

To: County Auditors

From: Ed Monroe, Specialist  
College Finance & Facilities Planning

Subject: Allocation of the 2007-08 Education Revenue Augmentation Fund reported in the April 15, 2008 County Property Tax Report and used for the Second Principal Apportionment to 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 situations where NEGATIVE ERAF allocations occurred, those allocations were coordinated with the particular county involved and are reflected in the attached table. In those cases where counties netted their negative ERAF to the associated Secured Roll property tax for the community college district affected, no separate allocations by our office were required and none are included in the attached table.

These allocations are based on the best information available at this time.

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](mailto:emonroe@cccco.edu)

Attachment

California Community Colleges  
 Estimated Education Revenue Augmentation Fund Allocation  
 2007-08 Second Principal Apportionment

June 17, 2008

County	District	\$ Allocated Total
ALAMEDA	CHABOT-LAS POSITAS	\$550,343
ALAMEDA	OHLONE	\$0
ALAMEDA	PERALTA	\$11,203,674
<b>ALAMEDA</b>	<b>Total</b>	<b>\$11,754,017</b>
BUTTE	BUTTE	\$0
BUTTE	YUBA	\$0
<b>BUTTE</b>	<b>Total</b>	<b>\$0</b>
CALAVERAS	SAN JOAQUIN DELTA	\$64,115
CALAVERAS	YOSEMITE	\$0
<b>CALAVERAS</b>	<b>Total</b>	<b>\$64,115</b>
COLUSA	YUBA	\$0
CONTRA COSTA	CONTRA COSTA	\$2,814,965
DEL NORTE	REDWOODS	\$0
EL DORADO	LAKE TAHOE	\$0
EL DORADO	LOS RIOS	\$890,016
EL DORADO	SIERRA	\$0
<b>EL DORADO</b>	<b>Total</b>	<b>\$890,016</b>
FRESNO	MERCED	-\$11,339
FRESNO	SEQUOIAS	-\$4,364
FRESNO	STATE CENTER	-\$4,986,108
FRESNO	WEST HILLS	-\$468,561
<b>FRESNO</b>	<b>Total</b>	<b>-\$5,470,372</b>
GLENN	BUTTE	\$0
GLENN	YUBA	\$0
<b>GLENN</b>	<b>Total</b>	<b>\$0</b>
HUMBOLDT	REDWOODS	\$0
IMPERIAL	DESERT	\$0
IMPERIAL	IMPERIAL	\$0
<b>IMPERIAL</b>	<b>Total</b>	<b>\$0</b>
INYO	KERN	\$4,149
KERN	KERN	\$0
KERN	WEST KERN	\$0
<b>KERN</b>	<b>Total</b>	<b>\$0</b>
KINGS	SEQUOIAS	\$0
KINGS	WEST HILLS	\$0
<b>KINGS</b>	<b>Total</b>	<b>\$0</b>
LAKE	MENDOCINO-LAKE	\$1,253,569
LAKE	YUBA	\$0
<b>LAKE</b>	<b>Total</b>	<b>\$1,253,569</b>
LASSEN	LASSEN	\$0
LASSEN	SHASTA	\$0
<b>LASSEN</b>	<b>Total</b>	<b>\$0</b>

California Community Colleges  
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County	District	\$ Allocated Total
LOS ANGELES	ANTELOPE VALLEY	\$0
LOS ANGELES	CERRITOS	\$0
LOS ANGELES	CITRUS	\$0
LOS ANGELES	COMPTON	\$0
LOS ANGELES	EL CAMINO	\$0
LOS ANGELES	GLENDALE	\$0
LOS ANGELES	LONG BEACH	\$0
LOS ANGELES	LOS ANGELES	-\$1,315,384
LOS ANGELES	MT SAN ANTONIO	\$0
LOS ANGELES	NORTH ORANGE	\$0
LOS ANGELES	PASADENA	\$0
LOS ANGELES	RIO HONDO	\$0
LOS ANGELES	SANTA CLARITA	\$0
LOS ANGELES	SANTA MONICA	\$0
LOS ANGELES	VICTOR VALLEY	\$0
<b>LOS ANGELES</b>	<b>Total</b>	<b>-\$1,315,384</b>
MADERA	MERCED	\$0
MADERA	STATE CENTER	\$0
<b>MADERA</b>	<b>Total</b>	<b>\$0</b>
MARIN	MARIN	\$0
MENDOCINO	MENDOCINO-LAKE	\$0
MENDOCINO	REDWOODS	\$57,672
MENDOCINO	SONOMA	\$0
<b>MENDOCINO</b>	<b>Total</b>	<b>\$57,672</b>
MERCED	MERCED	\$0
MERCED	YOSEMITE	\$0
<b>MERCED</b>	<b>Total</b>	<b>\$0</b>
MODOC	LASSEN	\$20,707
MODOC	SHASTA	\$0
<b>MODOC</b>	<b>Total</b>	<b>\$20,707</b>
MONTEREY	CABRILLO	\$0
MONTEREY	HARTNELL	\$0
MONTEREY	MONTEREY PENINSULA	\$0
<b>MONTEREY</b>	<b>Total</b>	<b>\$0</b>
NAPA	NAPA VALLEY	\$479,946
NEVADA	SIERRA	\$315,815
ORANGE	COAST	\$0
ORANGE	NORTH ORANGE	\$0
ORANGE	RANCHO SANTIAGO	\$180,444
ORANGE	SOUTH ORANGE CO.	\$0
<b>ORANGE</b>	<b>Total</b>	<b>\$180,444</b>
PLACER	SIERRA	\$1,059,012
PLUMAS	FEATHER RIVER	\$130,188

California Community Colleges  
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County	District	\$ Allocated Total
RIVERSIDE	DESERT	\$0
RIVERSIDE	MT SAN JACINTO	\$0
RIVERSIDE	RIVERSIDE	\$0
<b>RIVERSIDE</b>	<b>Total</b>	<b>\$0</b>
SACRAMENTO	LOS RIOS	\$3,711,555
SACRAMENTO	SAN JOAQUIN DELTA	\$0
SACRAMENTO	SIERRA	\$0
<b>SACRAMENTO</b>	<b>Total</b>	<b>\$3,711,555</b>
SAN BENITO	CABRILLO	\$0
SAN BENITO	GAVILAN	\$0
<b>SAN BENITO</b>	<b>Total</b>	<b>\$0</b>
SAN BERNARDINO	BARSTOW	-\$691,785
SAN BERNARDINO	CHAFFEY	-\$8,890,545
SAN BERNARDINO	COPPER MOUNTAIN	-\$651,166
SAN BERNARDINO	SAN BERNARDINO	-\$7,835,921
SAN BERNARDINO	VICTOR VALLEY	-\$5,307,446
<b>SAN BERNARDINO</b>	<b>Total</b>	<b>-\$23,376,863</b>
SAN DIEGO	GROSSMONT-CUYAMACA	\$0
SAN DIEGO	MIRA COSTA	\$0
SAN DIEGO	PALOMAR	\$0
SAN DIEGO	SAN DIEGO	\$0
SAN DIEGO	SOUTHWESTERN	\$0
<b>SAN DIEGO</b>	<b>Total</b>	<b>\$0</b>
SAN FRANCISCO	SAN FRANCISCO	\$21,315,099
SAN JOAQUIN	SAN JOAQUIN DELTA	\$3,027,833
SAN JOAQUIN	YOSEMITE	\$0
<b>SAN JOAQUIN</b>	<b>Total</b>	<b>\$3,027,833</b>
SAN LUIS OBISPO	SAN LUIS OBISPO	\$126,691
SAN MATEO	SAN MATEO	\$0
SANTA BARBARA	ALLAN HANCOCK	\$0
SANTA BARBARA	SANTA BARBARA	\$0
<b>SANTA BARBARA</b>	<b>Total</b>	<b>\$0</b>
SANTA CLARA	FOOTHILL-DEANZA	\$5,013,228
SANTA CLARA	GAVILAN	\$0
SANTA CLARA	SAN JOSE	\$0
SANTA CLARA	WEST VALLEY	\$0
<b>SANTA CLARA</b>	<b>Total</b>	<b>\$5,013,228</b>
SANTA CRUZ	CABRILLO	\$0
SANTA CRUZ	WEST VALLEY	\$0
<b>SANTA CRUZ</b>	<b>Total</b>	<b>\$0</b>
SHASTA	SHASTA	-\$750,137
SISKIYOU	SISKIYOU	-\$171,210

California Community Colleges  
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County	District	\$ Allocated Total
SOLANO	SAN JOAQUIN DELTA	\$0
SOLANO	SOLANO	\$0
<b>SOLANO</b>	<b>Total</b>	<b>\$0</b>
SONOMA	NAPA VALLEY	-\$1,847
SONOMA	SONOMA	-\$521,232
<b>SONOMA</b>	<b>Total</b>	<b>-\$523,079</b>
STANISLAUS	YOSEMITE	-\$6,008,352
SUTTER	YUBA	\$0
TEHAMA	SHASTA	\$0
TRINITY	REDWOODS	\$0
TRINITY	SHASTA	\$0
<b>TRINITY</b>	<b>Total</b>	<b>\$0</b>
TULARE	KERN	-\$793,980
TULARE	SEQUOIAS	-\$1,848,540
TULARE	STATE CENTER	-\$119,230
<b>TULARE</b>	<b>Total</b>	<b>-\$2,761,750</b>
TUOLUMNE	YOSEMITE	\$40,280
VENTURA	VENTURA	-\$3,026,182
YOLO	LOS RIOS	-\$556,193
YOLO	SOLANO	\$0
YOLO	YUBA	\$0
<b>YOLO</b>	<b>Total</b>	<b>-\$556,193</b>
YUBA	YUBA	\$299,346
<b>Grand Total</b>		<b>\$8,599,125</b>

California Community Colleges  
 Estimated Property Tax + ERAF  
 2007-08 Second Principal Apportionment

June 17, 2008

<b>DISTRICT</b>	<b>ERAF \$ Allocated</b>	<b>Property Tax</b>	<b>P2 Tax Revenue</b>	<b>Adjusted Property Tax</b>
ALLAN HANCOCK	\$0	\$11,760,256	\$11,760,256	\$11,760,256
ANTELOPE VALLEY	\$0	\$6,276,994	\$6,276,994	\$6,276,994
BARSTOW	-\$691,785	\$2,583,039	\$1,891,254	\$1,891,254
BUTTE-GLENN	\$0	\$10,794,708	\$10,794,708	\$10,794,708
CABRILLO	\$0	\$19,137,712	\$19,137,712	\$19,137,712
CERRITOS	\$0	\$7,364,933	\$7,364,933	\$7,364,933
CHABOT-LAS POSITAS	\$550,343	\$23,442,331	\$23,992,674	\$23,992,674
CHAFFEY	-\$8,890,545	\$24,419,830	\$15,529,285	\$15,529,285
CITRUS	\$0	\$3,873,942	\$3,873,942	\$3,873,942
COAST	\$0	\$83,469,286	\$83,469,286	\$83,469,286
COMPTON	\$0	\$3,801,526	\$3,801,526	\$3,801,526
CONTRA COSTA	\$2,814,965	\$74,324,629	\$77,139,594	\$77,139,594
COPPER MOUNTAIN	-\$651,166	\$1,830,235	\$1,179,069	\$1,179,069
DESERT	\$0	\$20,603,440	\$20,603,440	\$20,603,440
EL CAMINO	\$0	\$23,067,567	\$23,067,567	\$23,067,567
FEATHER RIVER	\$130,188	\$4,897,958	\$5,028,146	\$5,028,146
FOOTHILL-DEANZA	\$5,013,228	\$60,227,500	\$65,240,728	\$65,240,728
GAVILAN	\$0	\$14,063,750	\$14,063,750	\$14,063,750
GLENDALE	\$0	\$8,193,218	\$8,193,218	\$8,193,218
GROSSMONT-CUYAMACA	\$0	\$31,381,577	\$31,381,577	\$31,381,577
HARTNELL	\$0	\$15,941,418	\$15,941,418	\$15,941,418
IMPERIAL	\$0	\$5,311,273	\$5,311,273	\$5,311,273
KERN	-\$789,831	\$43,642,465	\$42,852,634	\$42,852,634
LAKE TAHOE	\$0	\$3,515,169	\$3,515,169	\$3,515,169
LASSEN	\$20,707	\$1,559,239	\$1,579,946	\$1,579,946
LONG BEACH	\$0	\$9,773,529	\$9,773,529	\$9,773,529
LOS ANGELES	-\$1,315,384	\$142,956,773	\$141,641,389	\$141,641,389
LOS RIOS	\$4,045,378	\$55,207,301	\$59,252,679	\$59,252,679
MARIN	\$0	\$37,694,533	\$37,694,533	\$37,694,533
MENDOCINO-LAKE	\$1,253,569	\$5,626,616	\$6,880,185	\$6,880,185
MERCED	-\$11,339	\$8,691,464	\$8,680,125	\$8,680,125

California Community Colleges  
 Estimated Property Tax + ERAF  
 2007-08 Second Principal Apportionment

June 17, 2008

<b>DISTRICT</b>	<b>ERAF \$ Allocated</b>	<b>Property Tax</b>	<b>P2 Tax Revenue</b>	<b>Adjusted Property Tax</b>
MIRA COSTA	\$0	\$73,732,556	\$73,732,556	\$73,732,556
MONTEREY PENINSULA <sup>1</sup>	\$0	\$11,149,095	\$11,149,095	\$21,471,833
MT SAN ANTONIO	\$0	\$15,809,538	\$15,809,538	\$15,809,538
MT SAN JACINTO	\$0	\$21,423,051	\$21,423,051	\$21,423,051
NAPA VALLEY	\$478,099	\$20,636,589	\$21,114,688	\$21,114,688
NORTH ORANGE COUNTY	\$0	\$54,266,450	\$54,266,450	\$54,266,450
OHLONE	\$0	\$13,402,495	\$13,402,495	\$13,402,495
PALO VERDE	\$0	\$996,976	\$996,976	\$996,976
PALOMAR	\$0	\$54,623,239	\$54,623,239	\$54,623,239
PASADENA	\$0	\$17,938,098	\$17,938,098	\$17,938,098
PERALTA	\$11,203,674	\$15,072,890	\$26,276,564	\$26,276,564
RANCHO SANTIAGO	\$180,444	\$41,216,762	\$41,397,206	\$41,397,206
REDWOODS	\$57,672	\$8,102,710	\$8,160,382	\$8,160,382
RIO HONDO	\$0	\$4,956,708	\$4,956,708	\$4,956,708
RIVERSIDE	\$0	\$27,855,841	\$27,855,841	\$27,855,841
SAN BERNARDINO	-\$7,835,921	\$21,915,671	\$14,079,750	\$14,079,750
SAN DIEGO	\$0	\$72,003,997	\$72,003,997	\$72,003,997
SAN FRANCISCO	\$21,315,099	\$18,317,397	\$39,632,496	\$39,632,496
SAN JOAQUIN DELTA	\$3,091,948	\$25,091,417	\$28,183,365	\$28,183,365
SAN JOSE	\$0	\$66,635,863	\$66,635,863	\$66,635,863
SAN LUIS OBISPO	\$126,691	\$28,452,164	\$28,578,855	\$28,578,855
SAN MATEO COUNTY <sup>1</sup>	\$0	\$66,777,159	\$66,777,159	\$67,806,659
SANTA BARBARA	\$0	\$20,226,971	\$20,226,971	\$20,226,971
SANTA CLARITA	\$0	\$13,668,060	\$13,668,060	\$13,668,060
SANTA MONICA	\$0	\$10,607,342	\$10,607,342	\$10,607,342
SEQUOIAS	-\$1,852,904	\$11,428,973	\$9,576,069	\$9,576,069
SHASTA-TEHAMA-TRINITY	-\$750,137	\$13,407,305	\$12,657,168	\$12,657,168
SIERRA	\$1,374,827	\$60,085,510	\$61,460,337	\$61,460,337
SISKIYOU	-\$171,210	\$3,359,924	\$3,188,714	\$3,188,714
SOLANO	\$0	\$11,714,113	\$11,714,113	\$11,714,113
SONOMA COUNTY	-\$521,232	\$40,169,688	\$39,648,456	\$39,648,456

California Community Colleges  
 Estimated Property Tax + ERAF  
 2007-08 Second Principal Apportionment

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DISTRICT	ERAF \$ Allocated	Property Tax	P2 Tax Revenue	Adjusted Property Tax
SOUTH ORANGE COUNTY	\$0	\$150,848,163	\$150,848,163	\$150,848,163
SOUTHWESTERN	\$0	\$20,377,505	\$20,377,505	\$20,377,505
STATE CENTER	-\$5,105,338	\$36,710,364	\$31,605,026	\$31,605,026
VENTURA COUNTY	-\$3,026,182	\$52,423,502	\$49,397,320	\$49,397,320
VICTOR VALLEY	-\$5,307,446	\$14,619,283	\$9,311,837	\$9,311,837
WEST HILLS	-\$468,561	\$3,162,631	\$2,694,070	\$2,694,070
WEST KERN	\$0	\$8,649,694	\$8,649,694	\$8,649,694
WEST VALLEY - MISSION	\$0	\$63,853,521	\$63,853,521	\$63,853,521
YOSEMITE	-\$5,968,072	\$42,085,925	\$36,117,853	\$36,117,853
YUBA	\$299,346	\$21,708,924	\$22,008,270	\$22,008,270
State Totals	<b>\$8,599,125</b>	<b>\$2,044,918,275</b>	<b>\$2,053,517,400</b>	<b>\$2,064,869,638</b>

**Notes:** Adjusted property tax amounts for Monterey Peninsula and San Mateo County CCDs include one-time receipts of prior year property tax adjustments.