

**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

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
ALAMEDA	Total	\$11,754,017
BUTTE	BUTTE	\$0
BUTTE	YUBA	\$0
BUTTE	Total	\$0
CALAVERAS	SAN JOAQUIN DELTA	\$64,115
CALAVERAS	YOSEMITE	\$0
CALAVERAS	Total	\$64,115
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
EL DORADO	Total	\$890,016
FRESNO	MERCED	-\$11,339
FRESNO	SEQUOIAS	-\$4,364
FRESNO	STATE CENTER	-\$4,986,108
FRESNO	WEST HILLS	-\$468,561
FRESNO	Total	-\$5,470,372
GLENN	BUTTE	\$0
GLENN	YUBA	\$0
GLENN	Total	\$0
HUMBOLDT	REDWOODS	\$0
IMPERIAL	DESERT	\$0
IMPERIAL	IMPERIAL	\$0
IMPERIAL	Total	\$0
INYO	KERN	\$4,149
KERN	KERN	\$0
KERN	WEST KERN	\$0
KERN	Total	\$0
KINGS	SEQUOIAS	\$0
KINGS	WEST HILLS	\$0
KINGS	Total	\$0
LAKE	MENDOCINO-LAKE	\$1,253,569
LAKE	YUBA	\$0
LAKE	Total	\$1,253,569
LASSEN	LASSEN	\$0
LASSEN	SHASTA	\$0
LASSEN	Total	\$0

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

June 17, 2008

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
LOS ANGELES	Total	-\$1,315,384
MADERA	MERCED	\$0
MADERA	STATE CENTER	\$0
MADERA	Total	\$0
MARIN	MARIN	\$0
MENDOCINO	MENDOCINO-LAKE	\$0
MENDOCINO	REDWOODS	\$57,672
MENDOCINO	SONOMA	\$0
MENDOCINO	Total	\$57,672
MERCED	MERCED	\$0
MERCED	YOSEMITE	\$0
MERCED	Total	\$0
MODOC	LASSEN	\$20,707
MODOC	SHASTA	\$0
MODOC	Total	\$20,707
MONTEREY	CABRILLO	\$0
MONTEREY	HARTNELL	\$0
MONTEREY	MONTEREY PENINSULA	\$0
MONTEREY	Total	\$0
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
ORANGE	Total	\$180,444
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
RIVERSIDE	Total	\$0
SACRAMENTO	LOS RIOS	\$3,711,555
SACRAMENTO	SAN JOAQUIN DELTA	\$0
SACRAMENTO	SIERRA	\$0
SACRAMENTO	Total	\$3,711,555
SAN BENITO	CABRILLO	\$0
SAN BENITO	GAVILAN	\$0
SAN BENITO	Total	\$0
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
SAN BERNARDINO	Total	-\$23,376,863
SAN DIEGO	GROSSMONT-CUYAMACA	\$0
SAN DIEGO	MIRA COSTA	\$0
SAN DIEGO	PALOMAR	\$0
SAN DIEGO	SAN DIEGO	\$0
SAN DIEGO	SOUTHWESTERN	\$0
SAN DIEGO	Total	\$0
SAN FRANCISCO	SAN FRANCISCO	\$21,315,099
SAN JOAQUIN	SAN JOAQUIN DELTA	\$3,027,833
SAN JOAQUIN	YOSEMITE	\$0
SAN JOAQUIN	Total	\$3,027,833
SAN LUIS OBISPO	SAN LUIS OBISPO	\$126,691
SAN MATEO	SAN MATEO	\$0
SANTA BARBARA	ALLAN HANCOCK	\$0
SANTA BARBARA	SANTA BARBARA	\$0
SANTA BARBARA	Total	\$0
SANTA CLARA	FOOTHILL-DEANZA	\$5,013,228
SANTA CLARA	GAVILAN	\$0
SANTA CLARA	SAN JOSE	\$0
SANTA CLARA	WEST VALLEY	\$0
SANTA CLARA	Total	\$5,013,228
SANTA CRUZ	CABRILLO	\$0
SANTA CRUZ	WEST VALLEY	\$0
SANTA CRUZ	Total	\$0
SHASTA	SHASTA	-\$750,137
SISKIYOU	SISKIYOU	-\$171,210

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

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

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

June 17, 2008

DISTRICT	ERAF \$ Allocated	Property Tax	P2 Tax Revenue	Adjusted Property Tax
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
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DISTRICT	ERAF \$ Allocated	Property Tax	P2 Tax Revenue	Adjusted Property Tax
MIRA COSTA	\$0	\$73,732,556	\$73,732,556	\$73,732,556
MONTEREY PENINSULA ¹	\$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 ¹	\$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
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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	\$8,599,125	\$2,044,918,275	\$2,053,517,400	\$2,064,869,638

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