

**MEMORANDUM**

June 26, 2020

19-06 | Via Internet

TO: County Auditors**FROM:** Fiscal Services Unit, Apportionments**RE:** Estimated Allocation of the 2019-2020 Education Revenue Augmentation Fund (ERAF) for Community College Districts

Attached is the calculated estimated ERAF allocations used for 2019-20 Second Principal apportionment pursuant to Revenue and Taxation Code Section 97.3 (d) (3)

“The county auditor shall, based on information provided by the Chancellor of the California Community Colleges pursuant to this paragraph, allocate that proportion of the revenue in the Educational Revenue Augmentation Fund to be allocated to community college districts only to those community college districts within the county that are not excess tax school entities, as defined in subdivision (n) of Section 95. The chancellor shall determine the amount to be allocated to each community college district in inverse proportion to the amounts of property tax revenue per funded full-time equivalent student in each community college district. In no event shall any additional money be allocated from the Educational Revenue Augmentation Fund to a community college district upon that district becoming an excess tax school entity.”

Allocations are from the April 2020 estimated property tax information received from counties and used in the 2019-20 second principal apportionment. 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 us at apportionments@cccco.edu for the appropriate allocation distribution.