



TO: County Auditor-Controllers
FROM: Fiscal Services Unit
RE: 2025-26 P1 Estimated Education Revenue Augmentation Fund

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 allocate the proportion of the revenue in the Education Revenue Augmentation Fund (ERAF) to only those community college districts within the county that are not excess tax school entities, as defined in subdivision (n) of Section 95. Statute requires the Chancellor to determine the amount to be distributed to each community college district in inverse proportion to the amounts of property tax revenue according to funded full-time equivalent students in each community college district. Furthermore, in no event shall any additional money be allocated from the ERAF to a community college district upon that district becoming an excess tax school entity. Reallocations pursuant to this statute have been completed and are available on the Chancellor's Office apportionment report website.

Estimated ERAF reallocations used for the 2025-26 First Principal Apportionment were calculated based on property tax data submitted by counties as a part of the November 2025 property tax certification. In the event a county determines there is positive ERAF when the attached schedule indicates zero for any or all districts in the county, please contact us at scff@cocco.edu.