



**TO:** Chief Executive Officers  
Chief Business Officers

**FROM:** Fiscal Services Unit  
College Finance and Facilities  
Office of Institutional Supports & Success

**RE:** 2023-24 Early Recalculation and 2024-25 Advance Revision September 2024

This memo describes the 2023-24 early Recalculation (R1) and 2024-25 Advance (AD) Revision September 2024 apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits, and answers to frequently asked questions regarding the September 2024 Recalculation, are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

## 2023-24 Early Recalculation (R1) September 2024

The 2024 Budget Act provides general fund to backfill the 2023-24 SCFF revenue deficit, identified in Table 1 below. The 2023-24 SCFF has been recalculated to include the additional general fund, resulting in no revenue deficit as shown in Table 2 below. A 2023-24 R1 September 2024 Exhibit C has been published reflecting the updated revenues.

As of September 2024, the additional general fund is not yet available for payment through the State Controller's Office (SCO), therefore no changes have been made to the 2023 State General Apportionment certification. The cash payment of these additional funds will be released as soon as the SCO sets up the accounts, at which time an updated 2023-24 Exhibit D and 2024-25 Exhibit A will be published.

**Table 1: Additional General Fund provided in 2024-25 Budget Act for 2023-24 SCFF.**

Budget Bill/Section	Description	Amount
SB 155 SEC. 14	Deferral of \$446.4 million and technical adjustments to match estimated resources with DOF's estimates of workload measures including reported FTES, supplemental, success metrics.	\$-388.8 million
SB 155 SEC. 5	2023-24 deferral repayment*	\$446.4 million

Budget Bill/Section	Description	Amount
SB 155 SEC. 7	Additional funds from Public School System Stabilization Account to support 2023-24 SCFF	\$545.9 million
SB 155 SEC. 7	Sum of FY 2022-23 funds deferred to FY 2023-24 to support 2023 SCFF	\$217.7 million
SB 108 SEC. 223	6870-488, Reappropriation to support 2023 SCFF	\$22.1 million

*\*Additional information regarding the \$446.4 million deferral repayment for 2023-24 SCFF is conveyed in the following section of this memo.*

**Table 2: Change from 2023-24 Second Principal (P2) SCFF to 2023-24 Early R1 September 2024 SCFF (statewide amount in millions).**

TCR and Revenue Component	2023-24 P2 June 2024	2023-24 Early R1 September 2024	Change
Total Computational Revenue (TCR)	\$9,554	\$9,554	-
Property Tax	\$4,493	\$4,493	-
Excess Property Tax	(\$463)	(\$463)	-
Enrollment Fees	\$414	\$414	-
Education Protection Account (EPA)	\$867	\$867	-
State General Fund	\$3,480	\$4,243	\$763.8
Statewide Deficit Factor	7.9944%	0.0000%	-7.9944%

## 2024-25 Advance (AD) Revision September 2024

The 2024 Budget Act allocates \$446.4 million to repay deferred funds for the 2023-24 SCFF. This revenue was initially included in the budget for the 2024-25 AD SCFF processed in July 2024. Consequently, the 2024-25 SCFF has been recalculated to exclude this revenue, which has now been applied to the 2023-24 SCFF.

Additionally, the 2024 Budget Act defers \$243.7 million of fiscal year (FY) 2024-25 general fund to FY 2025-26. This deferred revenue was not included in the 2024-25 AD SCFF processed in July 2024. The 2024-25 SCFF has been recalculated to include this deferred revenue.

As of September 2024, no changes have been made to the 2024 State General Apportionment certification. The cash payment reflecting the reduction of \$446.4 million used to backfill the 2023-24 SCFF revenue deficit will be processed once the SCO sets up the accounts referenced in Table 1, at which time an updated 2024-25 Exhibit A will be published. Cash payments reflecting the addition of \$243.7 million in deferred revenue will be processed in July 2025.

The 2024-25 AD Revision September 2024 brings SCFF funding sources into alignment with the Budget Act. An updated 2024-25 AD Revision September 2024 Exhibit R has been published reflecting the updated revenues, resulting in a statewide deficit factor of 4.3135% as shown in Table 3 below.

The primary reason for the current 2024-25 SCFF revenue deficit is the EPA estimate in the Department of Finance's (DOF) letter, which outlines transfers to the EPA account for the first three quarters of the fiscal year. This estimate is \$332.8 million lower than the EPA estimate in the DOF's Budget Galley used to build the State budget. The EPA amount in DOF's letter is used for SCFF calculations.

During the Advance, First Principal, and Second Principal apportionment, all data used for the SCFF are estimates and subject to change. The Chancellor's Office maintains regular communication with the Department of Finance and shares data throughout the year to address any funding gaps in the SCFF.

**Table 3: Change from 2024-25 AD July 2024 SCFF to 2024-25 AD Revision September 2024 SCFF (statewide amount in millions).**

	2024-25 AD July 2024	2024-25 AD Revision September 2024	Change
Total Computational Revenue (TCR)	\$9,593	\$9,593	-
Property Tax	\$4,786	\$4,786	-
Excess Property Tax	(\$539)	(\$539)	-
Enrollment Fees	\$414	\$414	-
Education Protection Account (EPA)	\$1,053	\$1,053	-
State General Fund	\$3,668	\$3,466*	(\$202.7)
Statewide Deficit Factor	2.2001%	4.3135%	2.1133%

*\*Reflects a reduction of \$446.4 million to repay deferred funds for 2023-24 SCFF, and an addition of \$243.7 million in deferred revenue that will be paid in FY 2025-26.*

## **2023-24 EPA Adjustment and 2024-25 EPA Q1 and Q2**

The FY 2023-24 EPA funding allocation was updated by the Department of Finance in June 2024 from \$1.72 billion to \$867 million, resulting in overpayments for most districts through three quarters. The 2023-24 EPA overpayments will be accounted for by fully offsetting the first quarter 2024-25 EPA payment in September 2024, and partially offsetting the second quarter 2024-25 EPA payment in December 2024. All remaining adjustments to 2023-24 EPA will be made in the main apportionment beginning in December 2024. See the 2023-24 Adj. 2024-25 Quarter 1 and 2 EPA Exhibit A for allocations by district.

## **Categorical Programs**

Eight additional programs are added for a total of 45 programs certified at 2024-25 AD totaling over \$2.6 billion. The following exhibits pertaining to 2024-25 AD program allocations can be found on our [website](#):

- Exhibit A, B4 (District Monthly Payments by program)
- Exhibit B4 (Statewide Community College)

The 2024 Budget Act reappropriates unspent 2020-21 Strong Workforce funds and 2022-23 Student Success Completion Grant funds. These funds were previously distributed to districts and are being returned through the main apportionment in September 2024. These adjustments can be viewed on the 2024-25 AD September 2024 Exhibit A.

Additional information regarding programs can be found in the Compendium of Allocations and Resources (the Compendium) on the [Budget News](#) web page.

## **Contacts**

For questions regarding the SCFF please email [scff@cccco.edu](mailto:scff@cccco.edu).

For general questions regarding apportionment payments please email [apportionments@cccco.edu](mailto:apportionments@cccco.edu).

For questions regarding specific programs, please contact the appropriate staff specified in Appendix B: Summary of Categorical Program Accounting of the Compendium on the [Budget News](#) web page.

Heading number ==>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2024-25 SCFF Calculated Revenue (A)	2023-24 SCFF Calculated Revenue + COLA (B)	2024-25 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2024-25 TCR (Max of A, B, or C)
Allan Hancock Joint CCD	\$ 8,677,933	\$ 47,582,159	\$ 11,980,019	\$ 8,446,591	\$ 76,686,702	\$ 79,094,924	\$ 75,881,007	\$ 2,408,222	\$ -	\$ 79,094,924
Antelope Valley CCD	10,847,420	55,561,919	21,419,809	11,412,189	99,241,337	101,976,490	81,322,839	2,735,153	-	101,976,490
Barstow CCD	8,578,537	14,664,202	6,130,855	2,920,690	32,294,284	32,366,044	24,263,778	71,760	-	32,366,044
Butte-Glenn CCD	10,847,420	54,428,955	17,155,628	9,955,527	92,387,530	92,387,528	76,460,943	-	-	92,387,530
Cabrillo CCD	8,677,933	53,330,444	9,489,868	6,486,451	77,984,696	78,013,865	79,314,382	-	1,329,686	79,314,382
Cerritos CCD	8,677,936	88,982,597	29,026,726	17,374,620	144,061,879	146,379,881	121,371,283	2,318,002	-	146,379,881
Chabot-Las Positas CCD	14,101,643	77,708,374	15,063,600	15,181,322	122,054,939	125,639,691	139,856,226	-	17,801,287	139,856,226
Chaffey CCD	13,016,904	85,792,273	27,405,436	16,088,472	142,303,085	146,713,984	121,659,848	4,410,899	-	146,713,984
Citrus CCD	8,677,936	55,077,360	13,771,576	10,961,082	88,487,954	92,920,585	88,500,263	4,432,631	-	92,920,585
Coast CCD	20,610,092	144,227,351	36,255,551	28,948,855	230,041,849	238,265,773	239,351,316	-	9,309,467	239,351,316
Compton CCD	6,508,449	32,168,719	4,753,698	2,687,898	46,118,764	46,203,269	46,075,714	84,505	-	46,203,269
Contra Costa CCD	24,949,060	144,956,574	28,036,425	24,682,040	222,624,099	227,743,357	221,118,824	5,119,258	-	227,743,357
Copper Mountain CCD	8,578,537	7,686,768	2,523,954	1,308,394	20,097,653	20,561,063	16,769,758	463,410	-	20,561,063
Desert CCD	10,847,420	54,677,171	14,833,239	9,640,277	89,998,107	91,414,259	76,160,466	1,416,152	-	91,414,259
El Camino CCD	8,677,936	96,075,389	27,546,908	16,503,954	148,804,187	153,821,580	148,155,987	5,017,393	-	153,821,580
Feather River CCD	8,578,537	9,175,642	2,580,293	1,763,169	21,797,641	21,748,893	17,703,524	-	-	21,797,641
Foothill-DeAnza CCD	16,271,127	116,180,647	20,416,987	24,725,175	177,593,936	177,740,502	192,112,459	-	14,518,523	192,112,459
Gavilan Joint CCD	8,578,537	26,697,297	4,580,927	4,409,222	44,265,983	45,302,155	41,915,908	1,036,172	-	45,302,155
Glendale CCD	10,847,420	81,171,879	15,821,037	9,800,906	117,641,242	121,710,835	114,581,074	4,069,593	-	121,710,835
Grossmont-Cuyamaca CCD	14,101,643	86,310,315	22,746,888	14,167,574	137,326,420	141,552,470	142,075,492	-	4,749,072	142,075,492
Hartnell CCD	7,050,820	41,633,137	11,392,849	7,619,628	67,696,434	67,813,409	56,024,056	116,975	-	67,813,409
Imperial CCD	6,508,449	36,544,028	15,514,305	8,379,485	66,946,267	68,826,564	55,804,805	1,880,297	-	68,826,564
Kern CCD	27,660,915	143,572,540	45,098,156	28,932,145	245,263,756	238,450,510	176,113,026	-	-	245,263,756
Lake Tahoe CCD	8,578,537	10,806,922	2,959,637	1,792,798	24,137,894	24,180,573	18,589,508	42,679	-	24,180,573
Lassen CCD	8,578,537	7,661,090	2,686,709	1,351,254	20,277,590	20,018,366	17,647,032	-	-	20,277,590
Long Beach CCD	10,847,420	106,677,991	36,514,707	17,895,283	171,935,401	172,962,786	154,713,572	1,027,385	-	172,962,786
Los Angeles CCD	67,253,992	525,823,341	124,230,882	80,505,151	797,813,366	814,847,730	786,876,777	17,034,364	-	814,847,730
Los Rios CCD	41,220,190	240,308,289	74,864,790	46,417,120	402,810,389	405,051,847	394,788,069	2,241,458	-	405,051,847
Marin CCD	6,508,449	20,533,754	3,445,398	2,438,442	32,926,043	33,160,720	33,258,694	-	332,651	33,258,694
Mendocino-Lake CCD	11,832,763	15,562,965	4,226,622	2,464,163	34,086,513	35,049,811	29,137,849	963,298	-	35,049,811
Merced CCD	10,847,420	54,683,676	15,395,369	10,174,769	91,101,234	90,859,690	73,378,435	-	-	91,101,234
MiraCosta CCD	10,847,420	52,257,804	14,421,343	9,690,047	87,216,614	89,606,299	82,526,848	2,389,685	-	89,606,299
Monterey Peninsula CCD	7,050,820	29,389,812	6,374,988	5,149,897	47,965,517	49,408,367	50,509,485	-	2,543,968	50,509,485
Mt. San Antonio CCD	10,847,420	193,417,757	41,139,453	24,141,566	269,546,196	270,670,147	229,142,677	1,123,951	-	270,670,147
Mt. San Jacinto CCD	10,847,420	68,366,431	23,809,803	14,212,049	117,235,703	116,804,099	92,887,982	-	-	117,235,703
Napa Valley CCD	7,050,820	17,002,453	3,981,237	3,932,585	31,967,095	34,220,105	41,068,935	-	9,101,840	41,068,935
North Orange County CCD	17,355,872	165,657,448	41,879,363	26,675,736	251,568,419	258,342,736	262,433,892	-	10,865,473	262,433,892
Ohlone CCD	8,677,933	35,684,173	5,179,365	6,522,975	56,064,446	57,677,722	63,336,071	-	7,271,625	63,336,071
Palo Verde CCD	8,849,724	15,846,617	5,474,828	1,411,228	31,582,397	31,093,933	21,608,107	-	-	31,582,397
Palomar CCD	10,847,420	83,150,488	16,448,270	14,699,540	125,145,718	132,623,482	140,984,442	-	15,838,724	140,984,442
Pasadena Area CCD	13,016,904	119,792,250	28,846,443	19,967,110	181,622,707	190,598,569	174,644,609	8,975,862	-	190,598,569
Peralta CCD	26,033,796	80,367,181	20,787,568	11,411,758	138,600,303	143,481,671	148,941,102	-	10,340,799	148,941,102
Rancho Santiago CCD	18,440,611	168,260,493	27,515,609	22,761,976	236,978,689	236,246,034	214,110,951	-	-	236,978,689
Redwoods CCD	9,663,278	19,585,730	6,361,216	3,802,516	39,412,740	39,765,668	34,935,040	352,928	-	39,765,668
Rio Hondo CCD	8,677,936	67,600,395	16,781,291	11,260,174	104,319,796	110,015,666	96,733,405	5,695,870	-	110,015,666
Riverside CCD	22,779,576	166,355,291	47,687,211	31,624,904	268,446,982	270,131,702	225,636,736	1,684,720	-	270,131,702
San Bernardino CCD	14,101,643	76,193,688	21,036,708	14,252,742	125,584,781	129,366,258	115,653,443	3,781,477	-	129,366,258
San Diego CCD	32,542,257	220,794,951	39,057,441	28,215,117	320,609,766	326,708,666	319,573,817	6,098,900	-	326,708,666
San Francisco CCD	20,067,725	79,280,866	16,096,468	14,316,756	129,761,815	137,090,676	166,711,708	-	36,949,893	166,711,708
San Joaquin Delta CCD	9,762,677	86,409,872	17,592,562	15,234,361	128,999,472	132,140,468	117,257,168	3,140,996	-	132,140,468
San Jose-Evergreen CCD	13,016,898	52,287,997	16,472,057	10,061,764	91,838,716	96,774,690	91,725,537	4,935,974	-	96,774,690
San Luis Obispo County CCD	8,677,933	43,086,990	9,198,161	10,156,723	71,119,807	72,675,208	63,732,594	1,555,401	-	72,675,208
San Mateo County CCD	19,525,347	74,893,025	13,805,379	12,513,031	120,736,782	118,172,680	127,660,101	-	6,923,319	127,660,101

Heading number ==>>>	1	2	3	4	5	6	7	8	9	10
District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2024-25 SCFF Calculated Revenue (A)	2023-24 SCFF Calculated Revenue + COLA (B)	2024-25 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2024-25 TCR (Max of A, B, or C)
Santa Barbara CCD	12,474,532	64,652,871	11,181,268	10,885,483	99,194,154	102,164,040	94,307,689	2,969,886	-	102,164,040
Santa Clarita CCD	10,847,420	82,949,954	14,766,885	16,502,564	125,066,823	129,513,992	122,671,327	4,447,169	-	129,513,992
Santa Monica CCD	13,016,904	95,105,309	28,455,833	20,634,953	157,212,999	162,786,453	168,740,327	-	11,527,328	168,740,327
Sequoias CCD	13,016,904	54,812,006	18,870,814	12,620,237	99,319,961	99,252,580	79,737,755	-	-	99,319,961
Shasta-Tehama-Trinity Joint CCD	6,508,449	36,058,923	11,678,296	7,360,418	61,606,086	62,448,243	54,276,475	842,157	-	62,448,243
Sierra Joint CCD	8,949,123	71,717,181	16,232,932	15,426,694	112,325,930	115,600,137	112,438,120	3,274,207	-	115,600,137
Siskiyou Joint CCD	8,578,537	7,865,632	1,647,581	1,491,546	19,583,296	20,234,185	23,574,800	-	3,991,504	23,574,800
Solano CCD	10,847,417	36,417,847	9,568,742	6,800,766	63,634,772	64,508,023	63,026,423	873,251	-	64,508,023
Sonoma County CCD	13,016,903	93,817,108	13,226,974	12,808,708	132,869,693	137,143,627	138,789,322	-	5,919,629	138,789,322
South Orange County CCD	14,101,643	150,696,803	24,581,011	26,778,439	216,157,896	218,501,967	198,294,660	2,344,071	-	218,501,967
Southwestern CCD	15,186,388	81,035,594	24,702,451	13,021,026	133,945,459	133,977,154	120,286,976	31,695	-	133,977,154
State Center CCD	29,288,025	174,040,334	52,199,280	38,144,978	293,672,617	294,706,568	235,288,429	1,033,951	-	294,706,568
Ventura County CCD	20,610,092	132,008,305	34,659,301	28,378,008	215,655,706	219,585,698	199,788,905	3,929,992	-	219,585,698
Victor Valley CCD	8,677,936	60,928,063	17,946,868	10,783,760	98,336,627	95,950,387	71,107,282	-	-	98,336,627
West Hills CCD	13,559,269	31,080,941	9,176,877	6,538,851	60,355,938	61,685,237	48,893,198	1,329,299	-	61,685,237
West Kern CCD	8,578,537	16,062,581	4,023,804	3,672,601	32,337,523	34,788,272	31,824,308	2,450,749	-	34,788,272
West Valley-Mission CCD	13,016,898	60,299,333	8,638,534	9,823,630	91,778,395	90,646,707	95,306,506	-	3,528,111	95,306,506
Yosemite CCD	14,101,643	87,697,769	29,186,977	16,016,553	147,002,942	148,418,842	124,203,760	1,415,900	-	148,418,842
Yuba CCD	16,271,123	37,785,491	10,388,776	9,000,895	73,446,285	75,488,166	64,395,777	2,041,881	-	75,488,166
Statewide Totals	\$ 996,869,085	\$ 5,826,977,525	\$ 1,448,948,816	\$ 1,023,839,311	\$ 9,296,634,737	\$ 9,463,794,278	\$ 8,789,749,603	\$ 123,609,578	\$ 172,842,899	\$ 9,593,087,214

Heading number ==>>>	11	12	13	14	15	16	17	18	19	20	21	22
District Name	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification (See Memo FS 24-09)	Restoration Authority	2024-25 Growth Authority
Allan Hancock Joint CCD	\$ 25,736,725	\$ -	\$ 2,210,633	\$ 9,413,881	\$ 629,821	\$ 37,374,197	\$ 75,365,257	4.7154%	\$ 3,729,667	\$ 38,004,018	\$ 2,674,221	0.27%
Antelope Valley CCD	10,581,926	-	2,454,156	11,358,677	885,833	71,887,267	97,167,859	4.7154%	4,808,631	72,773,100	6,863,728	0.30%
Barstow CCD	4,756,615	-	2,972,655	2,972,471	189,050	22,852,054	30,839,845	4.7154%	1,526,199	23,041,104	-	0.89%
Butte-Glenn CCD	22,310,958	-	2,942,506	11,453,971	791,206	50,532,419	88,031,060	4.7154%	4,356,470	51,323,625	-	0.12%
Cabrillo CCD	42,010,241	-	3,749,855	10,933,660	707,368	18,173,243	75,574,367	4.7154%	3,740,015	18,880,611	-	0.19%
Cerritos CCD	38,542,441	-	4,618,593	18,274,902	1,346,620	76,694,882	139,477,438	4.7154%	6,902,443	78,041,502	6,379,869	0.12%
Chabot-Las Positas CCD	73,001,684	-	8,041,849	15,945,649	1,338,391	34,933,829	133,261,402	4.7154%	6,594,824	36,272,220	9,958,280	0.12%
Chaffey CCD	54,952,816	-	5,090,401	17,495,652	1,195,309	61,061,609	139,795,787	4.7154%	6,918,197	62,256,918	7,659,558	0.65%
Citrus CCD	9,032,804	-	3,744,412	11,166,715	888,497	63,706,551	88,538,979	4.7154%	4,381,606	64,595,048	10,285,237	0.12%
Coast CCD	194,247,662	-	12,927,824	18,415,270	2,474,113	-	228,064,869	4.7154%	11,286,447	2,474,113	16,398,993	0.12%
Compton CCD	8,143,839	-	939,038	6,597,048	456,397	27,888,264	44,024,586	4.7154%	2,178,683	28,344,661	-	0.48%
Contra Costa CCD	156,396,443	-	13,161,581	29,763,045	2,240,162	15,443,045	217,004,276	4.7154%	10,739,081	17,683,207	13,185,535	0.19%
Copper Mountain CCD	2,757,018	-	308,363	1,531,245	110,320	14,884,574	19,591,520	4.7154%	969,543	14,994,894	399,005	0.37%
Desert CCD	52,551,970	-	2,846,689	10,882,243	688,269	20,134,511	87,103,682	4.7154%	4,310,577	20,822,780	4,379,407	3.15%
El Camino CCD	47,986,794	-	7,998,940	19,477,037	1,482,314	69,623,144	146,568,229	4.7154%	7,253,351	71,105,458	11,124,271	0.12%
Feather River CCD	9,037,058	-	445,305	1,775,547	121,969	9,389,909	20,769,788	4.7154%	1,027,853	9,511,878	417,850	0.46%
Foothill-DeAnza CCD	146,518,739	-	17,434,242	17,041,475	2,059,072	-	183,053,528	4.7154%	9,058,931	2,059,072	9,572,792	0.12%
Gavilan Joint CCD	28,033,738	-	2,192,636	5,380,726	351,177	7,207,686	43,165,963	4.7154%	2,136,192	7,558,863	2,131,766	0.19%
Glendale CCD	33,575,469	-	2,993,780	15,601,684	1,064,794	62,735,917	115,971,644	4.7154%	5,739,191	63,800,711	-	0.26%
Grossmont-Cuyamaca CCD	64,578,901	-	6,105,434	17,635,706	1,426,288	45,629,691	135,376,020	4.7154%	6,699,472	47,055,979	8,643,197	0.12%
Hartnell CCD	33,576,132	-	1,944,378	8,435,978	554,603	20,104,623	64,615,714	4.7154%	3,197,695	20,659,226	-	1.77%
Imperial CCD	9,653,628	-	1,115,886	7,450,803	517,679	46,843,099	65,581,095	4.7154%	3,245,469	47,360,778	5,379,024	0.39%
Kern CCD	79,516,277	-	7,006,576	27,873,252	1,580,650	117,721,757	233,698,512	4.7154%	11,565,244	119,302,407	-	3.55%
Lake Tahoe CCD	6,658,398	-	1,287,420	2,074,437	126,658	12,893,442	23,040,355	4.7154%	1,140,218	13,020,100	-	4.05%
Lassen CCD	2,169,552	-	437,161	1,345,699	102,038	15,266,964	19,321,414	4.7154%	956,176	15,369,002	1,459,485	0.12%
Long Beach CCD	45,395,645	-	6,563,822	21,917,881	1,449,936	89,479,561	164,806,845	4.7154%	8,155,941	90,929,497	641,885	0.12%
Los Angeles CCD	329,756,716	-	24,795,453	104,320,035	8,118,878	309,433,063	776,424,145	4.7154%	38,423,585	317,551,941	30,518,235	0.41%
Los Rios CCD	129,247,176	-	17,866,771	49,194,320	3,628,656	186,014,982	385,951,905	4.7154%	19,099,942	189,643,638	-	0.49%
Marin CCD	79,167,435	(49,890,194)	3,368,608	332,992	279,853	-	33,258,694	0.0000%	-	279,853	-	0.12%
Mendocino-Lake CCD	13,309,895	-	808,500	3,084,119	195,215	15,999,332	33,397,061	4.7154%	1,652,750	16,194,547	2,768,266	0.21%
Merced CCD	19,535,005	-	2,890,880	10,874,507	686,445	52,818,581	86,805,418	4.7154%	4,295,816	53,505,026	-	0.90%
MiraCosta CCD	151,623,332	(74,420,172)	10,594,304	965,298	843,537	-	89,606,299	0.0000%	-	843,537	3,479,477	0.12%
Monterey Peninsula CCD	28,850,054	-	1,844,305	6,032,847	465,761	10,934,778	48,127,745	4.7154%	2,381,740	11,400,539	3,998,627	0.12%
Mt. San Antonio CCD	75,918,409	-	9,296,113	36,759,468	2,338,653	133,594,239	257,906,882	4.7154%	12,763,265	135,932,892	-	0.37%
Mt. San Jacinto CCD	45,665,958	-	5,217,274	13,859,358	895,047	46,069,897	111,707,534	4.7154%	5,528,169	46,964,944	-	0.62%
Napa Valley CCD	47,351,700	(8,509,341)	1,498,119	319,379	409,078	-	41,068,935	0.0000%	-	409,078	8,117,476	0.12%
North Orange County CCD	133,498,116	-	10,606,266	33,566,948	2,644,569	69,743,103	250,059,002	4.7154%	12,374,890	72,387,672	23,881,196	0.12%
Ohlone CCD	34,562,575	-	4,050,909	7,164,327	537,710	14,033,981	60,349,502	4.7154%	2,986,569	14,571,691	6,286,312	0.12%
Palo Verde CCD	2,464,560	-	625,299	2,790,022	153,034	24,060,236	30,093,151	4.7154%	1,489,246	24,213,270	-	6.12%
Palomar CCD	114,105,286	-	7,528,755	11,447,302	1,255,075	-	134,336,418	4.7154%	6,648,024	1,255,075	23,883,612	0.14%
Pasadena Area CCD	52,883,784	-	11,123,109	24,372,652	1,783,100	91,448,379	181,611,024	4.7154%	8,987,545	93,231,479	15,971,892	0.27%
Peralta CCD	74,706,922	-	4,922,535	16,169,599	1,482,621	44,636,210	141,917,887	4.7154%	7,023,215	46,118,831	7,188,393	0.15%
Rancho Santiago CCD	121,684,383	-	8,657,316	31,787,984	2,178,287	61,496,152	225,804,122	4.7154%	11,174,567	63,674,439	-	0.12%
Redwoods CCD	12,535,087	-	931,308	3,939,752	271,905	20,212,493	37,890,545	4.7154%	1,875,123	20,484,398	1,751,473	0.30%
Rio Hondo CCD	11,137,150	-	820,332	13,556,138	971,135	78,343,198	104,827,953	4.7154%	5,187,713	79,314,333	7,465,904	0.13%
Riverside CCD	68,065,081	-	10,384,373	33,919,397	2,180,397	142,846,579	257,393,827	4.7154%	12,737,875	145,024,976	-	1.65%
San Bernardino CCD	41,303,659	-	6,047,413	15,581,493	1,165,639	59,167,877	123,266,081	4.7154%	6,100,177	60,333,516	9,703,373	0.55%
San Diego CCD	170,484,638	-	12,825,222	42,189,789	3,231,311	82,571,983	311,302,943	4.7154%	15,405,723	85,803,294	-	0.18%
San Francisco CCD	64,818,568	-	8,847,380	15,697,356	1,604,943	67,882,285	158,850,532	4.7154%	7,861,176	69,487,228	34,545,974	0.23%
San Joaquin Delta CCD	67,163,111	-	4,559,795	17,350,528	1,238,124	35,597,917	125,909,475	4.7154%	6,230,993	36,836,041	5,019,321	0.84%
San Jose-Evergreen CCD	150,814,157	(61,113,058)	5,210,503	984,395	878,693	-	96,774,690	0.0000%	-	878,693	14,295,540	0.12%
San Luis Obispo County CCD	57,096,854	-	3,807,254	7,714,260	629,891	-	69,248,259	4.7154%	3,426,949	629,891	3,316,191	0.12%
San Mateo County CCD	227,985,489	(113,052,711)	10,050,323	1,362,703	1,314,297	-	127,660,101	0.0000%	-	1,314,297	2,461,065	0.12%

Heading number =>>>	11	12	13	14	15	16	17	18	19	20	21	22
District Name	Property Tax	Excess Property Tax	Enrollment Fees	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification (See Memo FS 24-09)	Restoration Authority	2024-25 Growth Authority
Santa Barbara CCD	46,083,109	-	7,188,668	12,996,225	1,000,903	30,077,660	97,346,565	4.7154%	4,817,475	31,078,563	6,175,992	0.12%
Santa Clarita CCD	36,183,677	-	7,840,000	16,765,867	1,209,813	61,407,492	123,406,849	4.7154%	6,107,143	62,617,305	12,431,374	0.68%
Santa Monica CCD	42,139,396	-	10,919,743	19,410,760	1,658,375	86,655,219	160,783,493	4.7154%	7,956,834	88,313,594	13,292,357	0.12%
Sequoias CCD	20,251,834	-	3,367,634	11,090,174	707,407	59,219,547	94,636,596	4.7154%	4,683,365	59,926,954	1,415,407	0.53%
Shasta-Tehama-Trinity Joint CCD	23,310,763	-	1,356,782	7,173,398	458,693	27,203,903	59,503,539	4.7154%	2,944,704	27,662,596	4,170,076	1.55%
Sierra Joint CCD	116,082,733	(9,493,048)	6,584,543	1,302,780	1,123,129	-	115,600,137	0.0000%	-	1,123,129	3,179,506	0.12%
Siskiyou Joint CCD	5,770,850	-	448,684	1,573,635	212,671	14,457,307	22,463,147	4.7154%	1,111,653	14,669,978	4,621,879	0.12%
Solano CCD	23,168,159	-	3,295,149	7,269,659	627,102	27,106,123	61,466,192	4.7154%	3,041,831	27,733,225	988,133	0.12%
Sonoma County CCD	85,108,199	-	6,403,932	19,484,069	1,407,674	19,840,933	132,244,807	4.7154%	6,544,515	21,248,607	13,224,737	0.12%
South Orange County CCD	324,814,958	(125,535,724)	14,798,000	2,687,721	1,737,012	-	218,501,967	0.0000%	-	1,737,012	-	0.12%
Southwestern CCD	43,242,520	-	5,731,020	16,726,109	1,041,092	60,918,812	127,659,553	4.7154%	6,317,601	61,959,904	-	0.14%
State Center CCD	71,314,141	-	8,743,985	34,959,948	2,213,643	163,578,165	280,809,882	4.7154%	13,896,686	165,791,808	491,494	0.43%
Ventura County CCD	95,028,479	-	11,743,924	26,945,763	2,012,425	73,500,694	209,231,285	4.7154%	10,354,413	75,513,119	9,885,436	0.25%
Victor Valley CCD	20,415,153	-	2,073,901	12,314,581	698,980	58,197,016	93,699,631	4.7154%	4,636,996	58,895,996	-	3.17%
West Hills CCD	9,174,994	-	874,980	6,099,264	391,445	42,235,829	58,776,512	4.7154%	2,908,725	42,627,274	2,342,454	0.12%
West Kern CCD	7,714,833	-	676,200	2,477,895	193,808	22,085,119	33,147,855	4.7154%	1,640,417	22,278,927	6,545,824	0.19%
West Valley-Mission CCD	183,713,445	(97,012,473)	6,515,795	1,100,497	989,242	-	95,306,506	0.0000%	-	989,242	1,112,425	0.12%
Yosemite CCD	64,797,072	-	5,169,500	17,831,467	1,255,859	52,366,355	141,420,253	4.7154%	6,998,589	53,622,214	1,300,026	0.44%
Yuba CCD	40,266,058	-	1,800,487	7,574,366	576,121	21,711,541	71,928,573	4.7154%	3,559,593	22,287,662	5,761,262	0.25%
Statewide Totals	\$ 4,785,829,946	\$ (539,026,721)	\$ 413,551,481	\$ 1,053,335,800	\$ 85,675,782	\$ 3,379,927,218	\$ 9,179,293,506	4.3135%	\$ 413,793,708	\$ 3,465,603,000	\$ 409,144,812	0.48%



Heading number	Column Heading	Brief Descriptions
1	Basic Allocation	The Basic Allocation is the 2023-24 P2 allocation adjusted for 2024-25 rates.
2	FTES Allocation	The 2023-24 P2 Applied #3 is used as the base for the 2024-25 Advance. The 3-year credit average is generated using the 2022-23 R1 Applied #3, 2023-24 P2 Applied #3 and 2023-24 P2 actual reported FTES.
3	Supplemental Allocation	The 2022-23 headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average is generated using 2021-22 headcounts, 2022-23 headcounts, and 2022-23 headcounts.
5	2024-25 SCFF Calculated Revenue (A)	The 2024-25 SCFF Calculated Revenue is the sum of the Basic, FTES, Supplemental, and Student Success Allocation components.
6	2023-24 SCFF Calculated Revenue + COLA (B)	The TCR Stability revenue is based on 2023-24 P2 SCFF Calculated Revenue plus 2024-25 COLA.
7	2024-25 Hold Harmless Revenue (C)	The 2024-25 Hold Harmless Revenue is the 2017-18 TCR plus the 2018-19 [2.71%], 2019-20 [3.26%], 2020-21 [0%], 2021-22 [5.07%], 2022-23 [6.56%], 2023-24 [8.22%], and 2024-25 [1.07%] COLAs, compounded.
8	Stability Protection Adjustment (B)	The positive difference between 2023-24 SCFF Calculated Revenue + COLA (B) and 2024-25 SCFF Calculated Revenue (A).
9	Hold Harmless Protection Adjustment (C)	The positive difference between 2024-25 Hold Harmless Revenue (C) and 2024-25 SCFF Calculated Revenue (A).
10	2024-25 TCR (Max of A, B, or C)	The 2024-25 Total Computational Revenue (TCR) is the maximum of calculations (A), (B), or (C) as defined above.
11	Property Tax	Based on the estimates from Department of Finance, a factor of 6.51% is applied to the 2023-24 P2 property tax reported by the Counties.
12	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
13	Enrollment Fees	2023-24 P2 enrollment fees reported by the districts.
14	Estimated EPA	Based on the estimate of transfers to the Education Protection Account letter dated May 31, 2024 from Department of Finance, Education Protection Account (EPA) funds are proportionately paid based upon current funded FTES.
15	2015-16 Full Time Faculty Hiring	The Full Time Faculty Hiring (FTFH) 2015-16 funds are the 2023-24 P2 amounts plus current year COLA.
16	State General Apportionment	The State General Apportionment is TCR minus Property Tax, Excess Property Tax, Enrollment Fees, Estimated EPA, and 2015-16 FTFH minus the deficit.
17	Total Revenue	Total Revenue is the sum of the identified Property Tax, Excess Property Tax, Enrollment Fees, FTFH 2015-16, EPA, and State General Apportionment.
18	Deficit Factor	The deficit factor is the Revenue Deficit divided by the TCR. To align General Fund disbursements with available resources, a proportional reduction to almost all districts is required. Excess property tax districts do not receive General Fund (with the exception of required minimum EPA payments and 2015-16 Full-Time Faculty Hiring allocations), therefore they do not participate in the proportional reduction. Consistent with past practice, revenue deficits are resolved through a proportional reduction to TCR, which proportionally decreases district General Fund need. This reduction is not an official reduction to TCR, rather it is only used to apply a proportional reduction to general apportionments to align with available General Fund. The deficit factor may change at each apportionment cycle due to updated data and revenues.
19	Revenue Deficit	The Revenue Deficit is the TCR minus identified revenue.
20	Exhibit A Certification (See Memo FS 24-09)	The Exhibit A certification is the sum of 2015-16 Full Time Faculty Hiring and State General Apportionment. See memo FS 24-09 for additional information regarding state general fund allocation.
21	Restoration Authority	The value of total FTES authority available to restore based on current FTES estimates.
22	2024-25 Growth Authority	The FTES growth target based on current FTES estimates and available funds shown as a percentage.

Note: These figures are estimates and used for purposes of the Advance apportionment. New estimates will be available at the First Principal apportionment period and adjustments will be made.