MEMORANDUM
June 20, 2025

FS 25-05 | Via Website and Email

TO: Chief Executive Officers
Chief Business Officers

FROM: Fiscal Services Unit
College Finance and Facilities Planning Division

RE: 2024-25 Second Principal Apportionment

This memo describes the 2024-25 Second Principal (P2) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office Fiscal Services Unit Apportionment Reports website.

SCFF General Background

The SCFF consists of three principal components – the base allocation, supplemental allocation, and student success allocation with the following parameters:

- The base allocation: consisting of 1) the basic allocation which relies on college and center size based on prior year data, and 2) the Full Time Equivalent Student (FTES) allocation which is based on current year FTES enrollment and a three-year average for credit FTES.
- The supplemental allocation is based on prior year data.
- The student success allocation is based on an average of three prior years of data.

Generally, the Chancellor's Office certifies apportionments three times per year with the Advance Apportionment (AD) released in July, First Principal (P1) and Recalculation (R1) in February, and Second Principal (P2) in June. Additional certification revisions are completed as necessary.

SCFF 2024-25 P2

At 2024-25 P2, SCFF calculations reflect district reported FTES estimates as of April 20, 2025, supplemental and student success metric data reported as of March 11, 2025, county reported property tax and district reported enrollment fees as of April 15, 2025, updated 2024-25 Education Protection Account (EPA) resources, and available general fund. These estimates do not reflect pending considerations attributable to the 2024-25 fiscal year that are subject to the final enactment of the 2025-26 Budget Act.

Notably, there was an increase in EPA, property tax, and enrollment fee revenues at 2024-25 P2 which closed the 2024-25 SCFF revenue deficit reflected in prior apportionment periods.

FTES Allocation

If a district was opted-in to an optional Title 5 COVID-19 emergency conditions allowance in 2022-23, the emergency conditions allowance credit FTES is used as a data point in calculating the credit FTES three-year average. All other FTES categories are calculated using current year estimates reported at 2024-25 P2.

Growth has been applied to districts that reported an increase in FTES value above the prior year base value (2023-24 Applied #3) that exceeds the available restoration balance. Statewide growth need exceeded the statewide growth budget of $28.1 million at 2024-25 P2. Growth applied beyond districts' growth targets was proportionally adjusted to not exceed the budget. Growth will be reassessed at 2024-25 R1 when final FTES are reported.

Basic Allocation

Prior year FTES data is used to determine the current year basic allocation for college and center size. If a district's reported FTES for a college or center is below the prior year funding size, the prior three FTES data years are used to determine eligibility for a stability protection. If a district was opted-in to the COVID-19 emergency conditions allowance in prior years, the emergency conditions allowance FTES is used to determine stability funding size. Declines in college or center FTES will not result in a reduction to base revenue until the third year after the decline, and there is no base revenue reduction if the college or center FTES has been restored back to or above the pre-decline amount.

Supplemental and Student Success Allocations

The supplemental and student success allocations at 2024-25 P2 reflect metric data updates provided by districts through March 11, 2025. Aside from any pending audit adjustments, this is the final data set used for calculating the 2024-25 supplemental and student success allocations.

Total Computational Revenue

The 2024-25 P2 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) TCR calculated by formula in 2024-25, (B) TCR stability protection (2023-24 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2024-25 P2, the statewide SCFF Max TCR is $9.74 billion.

SCFF Component	2024-25 P2 Amount (Statewide) (In Millions)
FTES Allocation	$5,924
Basic Allocation	$1,001
Supplemental Allocation	$1,622
Student Success Allocation	$1,025
SCFF Calculated Revenue (TCR A)	$9,572
TCR Stability (TCR B)	$9,510

SCFF Component	2024-25 P2 Amount (Statewide) (In Millions)
Hold Harmless Revenue (TCR C)	$8,790
2024-25 TCR (Max of A, B, or C)	$9,737
Stability Protection Adjustment	$40
Hold Harmless Protection Adjustment	$126
Property Tax & ERAF	$4,732
Less Property Tax Excess	($523)
Student Enrollment Fees	$432
Education Protection Account (EPA)	$1,627
State General Fund Allocation	$3,469
Deficit Factor	0.00%
(Deficit)	($0)

2024-25 P2 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	40
TCR Stability (TCR B)	16
Hold Harmless Revenue (TCR C)	16

Education Protection Account (EPA)

The Fiscal Year (FY) 2024-25 EPA funding allocation was updated by the Department of Finance in June 2025 from $1.053 billion to $1.627 billion, an increase of $574 million. See the 4th quarter EPA exhibits on our website for payment details.

2024-25 P2 Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)

- Exhibit C (Statewide and District SCFF details)
- Educational Revenue Augmentation Fund (ERAF) Memo
- ERAF and Property Tax Distribution by County and District

2023-24 R1 June 2025 Revision

The 2023-24 SCFF was processed to reflect audit adjustments to SCFF data, resulting in updated 2023-24 State General Apportionment and EPA certifications.

SCFF Funding Protections

There are several funding protections applicable under the SCFF, summarized below.

Protection	Description
Hold Harmless (EDC 84750.4(h))	Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extended the Hold Harmless protection in a modified form. **Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district's 2024-25 TCR will represent its new "floor," below which it cannot drop.**
Stability Protection (EDC 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous 3 years.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective 3 years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

SCFF Dashboard

Since the adoption of the SCFF, the Chancellor's Office has collaborated with system partners to develop tools and resources to support SCFF implementation. The SCFF Dashboard provides analytics and visualizations about the California Community Colleges funding formula. There are three dashboard interfaces:

- Prior Formula Comparison to SCFF: Presents a comparison of the prior funding formula (SB 361) and SCFF. Data was last updated February 2023 and will no longer be updated.
- SCFF Data Trends and Insights: Provides analysis and trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity analyses. This data is

updated each year after Recalculation. Data last updated May 2025.
- SCFF Resource Estimator: Provides districts with a planning tool to estimate funding amounts. This data is updated after each apportionment period. Data last updated March 2025.

The SCFF Resource Estimator allows users to modify assumptions regarding levels of general enrollment, low-income student enrollment, and student success, in addition to cost of living adjustments to generate projections of funding levels in future years. The SCFF Resource Estimator is designed to provide five-year estimates. The SCFF Resource Estimator will be updated with 2024-25 P2 data in the coming weeks.

Categorical Programs

A total of 68 programs certified their district allocations at 2024-25 P2 totaling over $3 billion. The following exhibits pertaining to 2024-25 P2 program allocations can be found on our website:

- Exhibit A, B4, D (District Monthly Payments by program)
- Adjustment Report June 2025
- Exhibit A, B4 (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit B4 (Statewide Community College)
- Exhibit B4 (Reimbursement, Vocational Education (Perkins))

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.

For general questions regarding apportionment payments please email 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.

California Community Colleges
2024-25 Second Principal
Southwestern CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$	96,732,648
II. Supplemental Allocation		27,940,024
III. Student Success Allocation		13,095,024
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$	137,767,696
2023-24 SCFF Calculated Revenue + COLA (B)		133,977,509
Hold Harmless Revenue (C)		120,286,976
Stability Protection Adjustment		-
Hold Harmless Protection Adjustment		-
2024-25 TCR (Max of A, B, or C)	**$**	**137,767,696**

Revenue Sources

Property Tax & ERAF	$	43,162,951
Less Property Tax Excess		-
Student Enrollment Fees		6,352,176
Education Protection Account (EPA) — Minimum of at least $100 x Funded FTES — Funded FTES: 15,276.26 x Rate: $1,680.63		25,673,805
State General Fund Allocation		62,578,764

State General Fund Allocation		
General Fund Allocation	$	61,537,672
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		1,041,092
Subtotal State General Fund Allocation		**$62,578,764**
Adjustment(s)		-
State General Fund Allocation (Includes Deferral to be Paid in 2025-26)		**$62,578,764**
State General Fund Certification (Exhibit A)		**$58,189,578**
Deferral Amount		**$4,389,186**

Available Revenue	**$**	**137,767,696**
2024-25 TCR (Max of A, B, or C)		**137,767,696**
0.0000% Revenue Deficit	$	-

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2022-23 Applied #3**	**2023-24 Applied #3**	**2024-25 Restoration**	**2024-25 Decline**	**2024-25 Adjustment**	**2024-25 Applied #1**	**2024-25 Applied #2**	**2024-25 Growth**	**2024-25 Funded**
Credit	14,688.02	14,688.02	-	-	-	14,688.02	14,688.02	-	14,688.02
Incarcerated Credit	30.98	67.18	-	-	-	67.18	67.18	70.83	138.02
Special Admit Credit	189.50	189.50	-	-	-	189.50	189.50	-	189.50
CDCP	50.82	67.15	-	-	(4.31)	62.84	62.84	-	62.84
Noncredit	49.27	167.97	-	-	7.17	175.14	175.14	22.74	197.88
Total FTES=>>>	15,008.59	15,179.82	-	-	2.86	15,182.68	15,182.68	93.57	15,276.26
Total Values=>>>		$80,918,828	$0	$0	$0	$80,918,828			
Change from PY to CY=>>>		$8,945,497							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2024-25 Applied #2 Revenue**	**2024-25 Growth Revenue**	**2024-25 Rate $**	**2024-25 Total Revenue**
Credit	$77,764,598	$ -	$5,294.42	$77,764,598
Incarcerated Credit	498,809	525,897	$7,424.53	1,024,706
Special Admit Credit	1,406,948	-	$7,424.53	1,406,948
CDCP	466,557	-	$7,424.53	466,557
Noncredit	781,915	101,536	$4,464.58	883,451
Total	$80,918,827	$627,433		**$81,546,260**

variable	n	o = f + h	p = n - o	q = p x l
FTES Category	**2024-25 Applied #0**	**2024-25 Applied #3**	**2024-25 Unfunded FTES**	**2024-25 Unfunded FTES Value**
Credit	16,098.87	14,688.02	1,410.85	$ 7,469,637
Incarcerated Credit	198.02	138.02	60.00	445,499
Special Admit Credit	243.77	189.50	54.27	402,929
CDCP	62.84	62.84	-	-
Noncredit	197.88	197.88	-	-
Total	16,801.38	15,276.26	1,525.12	$ 8,318,065
Total Value=>>>	$89,864,325			

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2024-25 P2 FTES**	**ECA Applied**	**2024-25 Applied #0**
Credit	-	16,098.87	-	16,098.87
Incarcerated Credit	-	198.02	-	198.02
Special Admit Credit	-	243.77	-	243.77
CDCP	-	62.84	-	62.84
Noncredit	-	197.88	-	197.88
Total	-	16,801.38	-	16,801.38

Definitions: PY: 2023-24 CY: 2024-25

PY App#3: PY App#1 plus PY Growth, is the base for CY.

CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.

CY App#1: Base for CY plus any restoration, decline or adjustment.

CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.

CY App#3: CY App#1 plus Growth. Used as the base for the following year.

CY Adjustment: Alignment of FTES to available resources.

Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2021-22**	**2022-23**	**2023-24**	**Total $**
Credit	-	-	-	$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	$ -

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
		2023-24	**2024-25**
FTES Category	**% target**	**Applied #3 FTES**	**Growth FTES**
Credit	0.14%	14,688.02	21.26
Incarcerated Credit	0.14%	67.18	0.10
Special Admit Credit	0.14%	189.50	0.27
CDCP	0.14%	67.15	0.10
Noncredit	0.14%	167.97	0.24
Total		15,179.82	21.97
		Total Growth FTES Value =>>>	$ 116,978

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation
Single College Districts			
≥ 20,000	10,847,419.78	-	$0
≥ 10,000 & < 20,000	8,677,936.16	1	8,677,936
< 10,000	6,508,449.14	-	-
Multi-College Districts			
≥ 20,000	8,677,936.16	-	-
≥ 10,000 & < 20,000	7,593,193.50	-	-
< 10,000	6,508,449.14	-	-
Additional Rural $	2,070,087.77	-	-
		Subtotal	$8,677,936

FTES	Funding Rate	Number of Centers	Basic Allocation
State Approved Centers			
≥ 1,000	$2,169,483.61	3	$6,508,452
Grandparented Centers			
≥ 1,000	2,169,483.61	-	-
≥ 750 & < 1,000	1,627,112.28	-	-
≥ 500 & < 750	1,084,740.95	-	-
≥ 250 & < 500	542,371.33	-	-
≥ 100 & < 250	271,187.37	-	-
		Subtotal	$6,508,452
		Total Basic Allocation	$15,186,388
		Total FTES Allocation	81,546,260
		Total Base Allocation	**$96,732,648**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1,251.96	**Points**	**2023-24 Headcount**	**Rate**	**Revenue**
AB540 Students	1	722	$1,251.96	$903,916
Pell Grant Recipients	1	7,820	1,251.96	9,790,339
Promise Grant Recipients	1	13,775	1,251.96	17,245,769
Totals		22,317		**$27,940,024**

Section III: Student Success Allocation

All Students - Point Value $738.23	**Points**	**2021-22 Headcount**	**2022-23 Headcount**	**2023-24 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
Associate Degrees for Transfer	4	874	826	917	872.33	$ 2,952.94	$2,575,947
Associate Degrees	3	739	689	715	714.33	2,214.70	1,582,037
Baccalaureate Degrees	3	0	0	0	0.00	2,214.70	0
Credit Certificates	2	160	158	187	168.33	1,476.47	248,539
Transfer Level Math and English	2	593	641	607	613.67	1,476.47	906,060
Transfer to a Four Year University	1.5	913	778	883	858.00	1,107.35	950,108
Nine or More CTE Units	1	2,143	2,308	2,770	2,407.00	738.23	1,776,931
Regional Living Wage	1	2,055	2,077	1,197	1,776.33	738.23	1,311,351
	All Students Subtotal	7,477	7,477	7,276	7,410.00		$9,350,973
Pell Grant Recipients - Point Value $186.21							
Associate Degrees for Transfer	6	557	513	593	554.33	$ 1,117.26	$619,333
Associate Degrees	4.5	462	439	443	448.00	837.94	375,398
Baccalaureate Degrees	4.5	0	0	0	0.00	837.94	0
Credit Certificates	3	82	93	83	86.00	558.63	48,042
Transfer Level Math and English	3	273	323	314	303.33	558.63	169,451
Transfer to a Four Year University	2.25	501	446	473	473.33	418.97	198,313
Nine or More CTE Units	1.5	1,211	1,327	1,594	1,377.33	279.31	384,709
Regional Living Wage	1.5	832	814	467	704.33	279.31	196,730
	Pell Grant Recipients Subtotal	3,918	3,955	3,967	3,946.67		$1,991,976
Promise Grant Recipients - Point Value $186.21							
Associate Degrees for Transfer	4	707	658	724	696.33	$ 744.84	$518,655
Associate Degrees	3	599	571	586	585.33	558.63	326,984
Baccalaureate Degrees	3	0	0	0	0.00	558.63	0
Credit Certificates	2	118	122	135	125.00	372.42	46,552
Transfer Level Math and English	2	333	395	383	370.33	372.42	137,919
Transfer to a Four Year University	1.5	690	586	617	631.00	279.31	176,247
Nine or More CTE Units	1	1,584	1,716	2,039	1,779.67	186.21	331,391
Regional Living Wage	1	1,361	1,321	771	1,151.00	186.21	214,327
	Promise Grant Recipients Subtotal	5,392	5,369	5,255	5,338.67		$1,752,075
	Total Headcounts	16,787	16,801	16,498	16,695.33		
						Total Student Success Allocation	**$13,095,024**