

TO: Chief Executive Officers
Chief Business Officers

FROM: Fiscal Services Unit
College Finance and Facilities Planning Division

RE: 2025-26 Advance Apportionment and 2024-25 Early Recalculation July 2025

This memo describes the 2025-26 Advance (AD) apportionment and 2024-25 Early Recalculation (R1) July 2025 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](#).

Summary of Key Points

2025-26 Advance

- Incorporates assumptions aligned with factors used to develop the 2025 Budget Act.
- Data used for the calculation is carried forward from 2024-25 Second Principal (P2).
- The 2025-26 Advance deficit factor is 0.1799%.
- Starting in 2025-26, the Hold Harmless calculation reflects districts' 2024-25 Max Total Computational Revenue (TCR) without subsequent Cost of Living (COLA) adjustments.
- Some recently appropriated funding streams for 2025-26 SCFF are not currently available for cash payment, including deferred funds and reappropriations.
 - Deferred Funds: A total of \$408.4 million, equivalent to 4.08% of the TCR will be disbursed in July 2026.
 - Other Pending Funds: An additional \$319.9 million, equivalent to 3.19% of TCR will be released once the State Controller's Office (SCO) establishes the necessary accounts.

2024-25 Early R1 July 2025

- Calculations incorporate adjustments to 2024-25 SCFF reflected in the 2025 Budget Act.
- 2024-25 P2 SCFF data used for calculations.
- SCFF growth increased by \$100 million, from \$28.1 million to \$128.1 million.
- 2024-25 deferral repayment of \$243.7 million is being processed in July 2025.
- The 2024-25 Early R1 July 2025 deficit factor is 0.0%.
- Some recently appropriated funding streams for the 2024-25 SCFF are not yet available for cash disbursement. Payments will be issued once the SCO establishes the necessary accounts.

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.

At the Advance apportionment, the Chancellor’s Office uses estimates and previously reported data to calculate the components of the SCFF to disburse resources for the first seven months of the fiscal year.

2025-26 Advance

At 2025-26 AD, SCFF State General Apportionment incorporates assumptions aligned with factors used to develop the 2025 Budget Act, including a COLA of 2.30% and \$39.98 million in funding for growth. The Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: TCR (A) SCFF calculated revenue in 2025-26, TCR (B) stability protection (2024-25 calculated TCR plus COLA), or TCR (C) Hold Harmless (2024-25 Max TCR “funding floor”). At 2025-26 AD, the statewide SCFF Max TCR is \$10 billion.

For the 2025-26 AD, FTES values are carried forward from 2024-25 P2 data. 2023-24 supplemental values are carried forward from the data reported as of March 11, 2025. The student success allocation three-year average is calculated using 2022-23 data once, and 2023-24 data reported as of March 11, 2025, twice, as 2024-25 data is not yet available.

Table 1: 2025-26 Advance SCFF Data

Category	Data Used at 2025-26 Advance
FTES – Current Year	2024-25 P2 reported FTES
FTES – Prior Year Applied #3	2024-25 P2 Applied #3
FTES – Prior Prior Year Applied #3	2023-24 R1 Applied #3
FTES – Basic Allocation	2023-24 R1 reported college and center FTES

Category	Data Used at 2025-26 Advance
Supplemental	2023-24 supplemental data reported as of March 11, 2025
Student Success	2022-23 data, and 2023-24 data reported as of March 11, 2025 twice to determine the three-year average

To estimate property taxes, 2024-25 P2 property tax data is proportionally increased by 5.16% to align with Department of Finance projections. Enrollment fees are based on 2024-25 P2 data and 2025-26 EPA funding is based on projections provided by the Department of Finance.

Table 2: SCFF Rates

Category	2024-25 Rates	2025-26 Rates
FTES – Credit*	\$5,294.42	\$5,416.20
FTES – Incarcerated Credit*	\$7,424.53	\$7,595.29
FTES – Special Admit Credit*	\$7,424.53	\$7,595.29
FTES – CDCP	\$7,424.53	\$7,595.29
FTES – Noncredit	\$4,464.58	\$4,567.26
Supplemental Point Value	\$1,251.96	\$1,280.76
Student Success Main Point Value	\$738.23	\$755.21
Student Success Equity Point Value	\$186.21	\$190.49
<u>Single College District</u>		
Small College	\$6,508,449.14	\$6,658,143.47
Medium College	\$8,677,936.16	\$8,877,528.70
Large College	\$10,847,419.78	\$11,096,910.43
<u>Multi College District</u>		
Small College	\$6,508,449.14	\$6,658,143.47

Category	2024-25 Rates	2025-26 Rates
Medium College	\$7,593,193.50	\$7,767,836.95
Large College	\$8,677,936.16	\$8,877,528.70
Designated Rural College	\$2,070,087.77	\$2,117,699.79
State Approved Center	\$2,169,483.61	\$2,219,381.74
<u>Legacy (Grandparented) Centers</u>		
Small Center	\$271,187.37	\$277,424.68
Small Medium Center	\$542,371.33	\$554,845.87
Medium Center	\$1,084,740.95	\$1,109,690.00
Medium Large Center	\$1,627,112.28	\$1,664,535.87
Large Center	\$2,169,483.61	\$2,219,381.74

**Ten districts receive higher credit FTES rates, as specified in EDC 84750.4(d).*

2025-26 AD Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit R (SCFF Apportionment Summary)

The Exhibit R is a summary document used in place of the Exhibit C at the Advance apportionment which identifies each district's components of the SCFF and the various revenue sources (i.e., general fund, property taxes, enrollment fees, 2015-16 Full-Time Faculty Hiring, and EPA) used by the Chancellor's Office to fund each district's TCR.

Table 3: 2025-26 Advance SCFF Summary

SCFF Component	2025-26 AD Amount (Statewide) (In Millions)
FTES Allocation	\$6,052
Basic Allocation	\$1,024
Supplemental Allocation	\$1,659

SCFF Component	2025-26 AD Amount (Statewide) (In Millions)
Student Success Allocation	\$1,043
SCFF Calculated Revenue (TCR A)	\$9,778
TCR Stability (TCR B)	\$9,894
Hold Harmless Revenue (TCR C)	\$9,833
2025-26 TCR (Max of A, B, or C)	\$10,011
Stability Protection Adjustment	\$94
Hold Harmless Protection Adjustment	\$140
Property Tax & ERAF	\$5,001
Less Property Tax Excess	(\$570)
Student Enrollment Fees	\$432
Education Protection Account (EPA)	\$1,304
State General Fund Allocation	\$3,828
Deficit Factor	0.1799%
Deficit	(\$16)

2025-26 SCFF Funding

The 2025 Budget Act includes the following funding to support the 2025-26 SCFF:

- \$39.98 million to support 0.57% enrollment growth.
- \$217.44 million to support a 2.30% COLA.
- Additional funds to support overall SCFF implementation.

In addition, the Budget Act defers \$408.4 million in General Fund revenue from FY 2025–26 to FY 2026–27. These deferred funds will be disbursed in July 2026, at which time a revised Exhibit C will be published. The payments will be processed through an early 2025–26 Recalculation apportionment.

Some recently appropriated funding streams to support the 2025-26 SCFF are not yet available for cash disbursement. These payments will be issued once the SCO establishes the necessary accounts.

Table 4: 2025-26 SCFF Funding Summary

Budget Bill/Section	Description	Amount	Expected Payment
AB 102 SEC. 193	6870-101-0001 Schedule 1: Reflects base SCFF funding, COLA, growth, Full-Time Faculty Hiring 2015-16 funds, and Federal Oil & Mineral Lease estimates to support 2025-26 SCFF, after considering the 2024-25 SCFF deferral repayment of \$243.7 million.	\$3.10 billion	Available starting July 2025
AB 102 SEC. 193	6870-101-0001 Schedule 1: Reflects a deferral from 2025-26 to 2026-27.	\$408.4 million	July 2026
AB 102 SEC. 194	6870-488: Reappropriated funds to support the 2024-25 SCFF deferral repayment.	\$136.8 million	Pending SCO account setup
AB 102 SEC. 194	6870-488: Reappropriated funds to support 2025-26 SCFF.	\$133.3 million	Pending SCO account setup
Statute pending, anticipated Fall 2025	Funds from Public School System Stabilization Account (PSSSA) to support 2025-26 SCFF.	\$49.7 million	Pending SCO account setup

2024–25 Early R1 July 2025

SCFF Updates Based on the 2025 Budget Act

The 2025 Budget Act includes an increase of \$100 million in growth funding for FY 2024-25, raising the total from \$28.1 million to \$128.1 million. SCFF calculations have been updated accordingly, using 2024-25 P2 data. This adjustment reduced statewide unfunded FTES by \$100 million.

The 2024-25 SCFF deferral repayment is being processed in July 2025. The repayment is reflected in the 2024-25 Early R1 July 2025 Exhibit D, and the corresponding adjustment appears in the 2025-26 Advance Exhibit A.

2024-25 EPA Adjustments

As a result of the updates to 2024-25 SCFF, the 2024-25 EPA certification has been updated. Although EPA cash adjustments for 2024-25 are currently being processed in July 2025, there will be a technical adjustment issued in August 2025 to reverse these changes. The 2024-25 EPA certification will be certified in February 2026 based on 2024-25 R1 SCFF data, at which time the cash adjustments will be processed.

A summary of 2024-25 EPA payments through July 2025 is available in the 2024-25 Early R1 EPA Exhibit D, located in the EPA section of the [Apportionment Reports website](#). An updated version of this exhibit will also be posted in August 2025 to reflect the reversal of the July 2025 EPA cash adjustments.

Table 5: 2024-25 SCFF Funding Summary

Budget Bill/Section	Description	Amount	Expected Payment
AB 123 SEC. 17	6870-101-0001 Schedule 1: Reflects base SCFF funding, COLA, growth, Full-Time Faculty Hiring 2015-16 funds, and Federal Oil & Mineral Lease estimates to support 2024-25 SCFF, after considering the 2023-24 SCFF deferral repayment of \$446.4 million.	\$3.22 billion	Paid through June 2025
SB 108 SEC. 222 AB 102 SEC. 193	6870-101-0001 Schedule 1: 2024-25 deferral repayment.	\$243.7 million	July 2025
AB 102 SEC. 194	6870-488: Reappropriated funds to support the 2024-25 SCFF.	\$110.3 million	Pending SCO account setup

SCFF Funding Protections

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

Protection	Description
Hold Harmless (EDC 84750.4(h))	Through 2024-25, districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments (COLA). Starting 2025-26 , the Hold Harmless provision reflects districts' 2024-25 Max TCR without subsequent COLA adjustments.
Stability Protection (EDC 84750.4(g)(4)(A))	Commencing in 2020-21, declines in the SCFF TCR calculated by formula (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 three years.
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective three 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 an analysis and 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 July 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 2025-26 AD data in the coming weeks.

Categorical Programs

A total of 34 programs certified their district allocations at 2025-26 AD totaling over \$2.1 billion. The following exhibits pertaining to 2025-26 AD and 2024-25 Early R1 July 2025 program allocations can be found on our [website](#):

- Exhibit A, D (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Adjustment Report July 2025
- Exhibit B4 (Statewide Community College)

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.

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District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2025-26 SCFF Calculated Revenue (A)	2024-25 SCFF Calculated Revenue + COLA (B)	2025-26 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2025-26 TCR (Max of A, B, or C)
Allan Hancock Joint CCD	\$ 8,877,525	\$ 47,050,199	\$ 13,330,115	\$ 9,167,841	\$ 78,425,680	\$ 79,913,942	\$ 80,132,873	\$ -	\$ 1,707,193	\$ 80,132,873
Antelope Valley CCD	11,096,911	58,099,260	24,763,429	11,455,476	105,415,076	106,759,632	104,359,367	1,344,556	-	106,759,632
Barstow CCD	8,775,843	15,043,326	7,218,344	3,184,769	34,222,282	34,143,554	33,375,908	-	-	34,222,282
Butte-Glenn CCD	11,096,911	55,680,821	17,550,207	10,184,504	94,512,443	94,512,443	92,387,530	-	-	94,512,443
Cabrillo CCD	8,877,525	54,557,044	10,544,469	6,510,594	80,489,632	80,608,339	79,314,382	118,707	-	80,608,339
Cerritos CCD	8,877,529	90,074,856	33,137,015	18,253,000	150,342,400	153,169,775	149,726,075	2,827,375	-	153,169,775
Chabot-Las Positas CCD	14,425,980	81,851,212	19,064,061	16,078,785	131,420,038	127,406,490	139,856,226	-	8,436,188	139,856,226
Chaffey CCD	13,316,293	91,990,829	31,497,646	15,524,044	152,328,812	155,082,249	152,669,995	2,753,437	-	155,082,249
Citrus CCD	8,877,529	53,729,683	14,353,439	10,394,747	87,355,398	91,620,248	92,894,198	-	5,538,800	92,894,198
Coast CCD	21,084,123	144,870,816	38,963,176	28,336,337	233,254,452	240,806,176	239,351,316	7,551,724	-	240,806,176
Compton CCD	6,658,143	32,908,600	5,503,410	2,741,482	47,811,635	47,835,205	46,759,731	23,570	-	47,835,205
Contra Costa CCD	25,522,887	133,071,545	32,102,164	24,495,940	215,192,536	226,967,940	229,941,714	-	14,749,178	229,941,714
Copper Mountain CCD	8,775,843	6,942,998	2,906,036	1,239,718	19,864,595	20,021,736	20,800,104	-	935,509	20,800,104
Desert CCD	11,096,911	55,297,967	18,504,371	9,774,758	94,674,007	94,400,739	92,278,337	-	-	94,674,007
El Camino CCD	8,877,529	100,422,428	29,453,558	16,571,257	155,324,772	156,615,649	153,094,476	1,290,877	-	156,615,649
Feather River CCD	8,775,843	9,910,874	2,967,513	1,629,561	23,283,791	23,079,407	22,560,515	-	-	23,283,791
Foothill-DeAnza CCD	16,645,362	124,903,553	23,204,747	24,240,062	188,993,724	186,024,820	192,112,459	-	3,118,735	192,112,459
Gavilan Joint CCD	8,775,843	28,508,224	5,750,598	4,629,481	47,664,146	48,346,086	47,259,126	681,940	-	48,346,086
Glendale CCD	11,096,911	80,706,667	18,587,620	9,427,929	119,819,127	123,926,019	121,292,310	4,106,892	-	123,926,019
Grossmont-Cuyamaca CCD	14,425,980	89,525,158	26,042,905	14,023,000	144,017,043	146,653,029	143,355,845	2,635,986	-	146,653,029
Hartnell CCD	7,212,989	44,323,212	13,442,820	7,801,141	72,780,162	73,742,097	72,084,161	961,935	-	73,742,097
Imperial CCD	6,658,143	41,690,248	16,551,218	8,983,934	73,883,543	73,628,872	71,973,482	-	-	73,883,543
Kern CCD	29,406,807	153,230,616	55,259,523	29,054,448	266,951,394	271,642,284	265,534,979	4,690,890	-	271,642,284
Lake Tahoe CCD	8,775,843	13,430,052	3,347,898	2,108,404	27,662,197	26,964,285	26,358,050	-	-	27,662,197
Lassen CCD	8,775,843	10,743,615	2,535,899	1,438,286	23,493,643	22,845,733	22,332,095	-	-	23,493,643
Long Beach CCD	13,316,292	111,279,496	41,727,048	18,520,183	184,843,019	184,774,870	180,620,596	-	-	184,843,019
Los Angeles CCD	68,800,831	517,836,729	153,640,837	81,676,821	821,955,218	843,824,041	824,852,435	21,868,823	-	843,824,041
Los Rios CCD	42,168,252	247,540,678	85,984,872	47,710,661	423,404,463	424,324,015	414,783,983	919,552	-	424,324,015
Marin CCD	6,658,143	21,537,723	3,677,052	2,538,411	34,411,329	34,694,341	33,914,312	283,012	-	34,694,341
Mendocino-Lake CCD	11,827,496	17,660,758	5,277,998	2,716,666	37,482,918	37,836,520	36,985,846	353,602	-	37,836,520
Merced CCD	11,096,911	57,995,574	19,162,680	10,853,141	99,108,306	99,119,178	96,890,692	10,872	-	99,119,178
MiraCosta CCD	11,096,911	52,858,811	16,232,309	10,193,895	90,381,926	91,982,420	90,246,807	1,600,494	-	91,982,420
Monterey Peninsula CCD	7,212,989	31,240,873	7,151,745	5,379,820	50,985,427	49,268,781	50,775,259	-	-	50,985,427
Mt. San Antonio CCD	11,096,910	209,151,669	46,111,079	25,379,827	291,739,485	290,541,781	284,009,561	-	-	291,739,485
Mt. San Jacinto CCD	11,096,911	74,699,848	28,152,310	14,713,519	128,662,588	128,291,296	125,406,936	-	-	128,662,588
Napa Valley CCD	7,212,989	18,069,573	4,535,159	3,560,375	33,378,096	33,666,293	41,068,935	-	7,690,839	41,068,935
North Orange County CCD	17,755,056	173,300,621	43,673,798	26,380,677	261,110,152	265,484,604	262,433,892	4,374,452	-	265,484,604
Ohlone CCD	8,877,525	39,048,887	5,628,925	6,470,839	60,026,176	58,853,612	63,336,071	-	3,309,895	63,336,071
Palo Verde CCD	9,053,268	16,497,153	4,831,014	1,655,481	32,036,916	31,633,835	30,922,615	-	-	32,036,916
Palomar CCD	11,096,911	80,316,538	18,326,345	14,278,618	124,018,412	131,128,370	140,984,442	-	16,966,030	140,984,442
Pasadena Area CCD	13,316,292	122,674,359	34,714,906	22,548,929	193,254,486	196,809,330	192,384,487	3,554,844	-	196,809,330
Peralta CCD	26,632,572	72,976,772	24,424,027	11,753,456	135,786,827	142,187,517	148,941,102	-	13,154,275	148,941,102
Rancho Santiago CCD	19,974,436	184,523,403	30,452,549	23,913,300	258,863,688	254,944,628	249,212,735	-	-	258,863,688
Redwoods CCD	9,885,533	20,907,036	7,373,316	4,024,861	42,190,746	41,979,805	41,035,978	-	-	42,190,746
Rio Hondo CCD	8,877,529	63,802,314	19,975,960	11,718,136	104,373,939	109,579,980	110,651,175	-	6,277,236	110,651,175
Riverside CCD	23,303,505	174,895,125	54,101,718	30,226,514	282,526,862	288,022,248	281,546,674	5,495,386	-	288,022,248
San Bernardino CCD	14,425,980	84,474,470	24,112,804	13,133,344	136,146,598	138,191,809	135,084,857	2,045,211	-	138,191,809
San Diego CCD	33,290,727	227,307,413	44,160,486	28,170,903	332,929,529	337,742,210	330,148,788	4,812,681	-	337,742,210
San Francisco CCD	20,529,283	88,606,998	16,064,530	14,179,729	139,380,540	137,983,932	166,711,708	-	27,331,168	166,711,708
San Joaquin Delta CCD	9,987,219	87,950,843	22,824,363	14,807,622	135,570,047	141,376,666	138,198,109	5,806,619	-	141,376,666

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District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2025-26 SCFF Calculated Revenue (A)	2024-25 SCFF Calculated Revenue + COLA (B)	2025-26 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2025-26 TCR (Max of A, B, or C)
San Jose-Evergreen CCD	13,316,286	53,607,369	20,223,146	9,714,895	96,861,696	97,306,486	97,063,490	444,790	-	97,306,486
San Luis Obispo County CCD	8,877,525	42,798,288	9,445,580	9,709,812	70,831,205	72,899,694	74,230,814	-	3,399,609	74,230,814
San Mateo County CCD	19,974,429	81,234,909	14,970,764	13,378,233	129,558,335	126,037,501	127,660,101	-	-	129,558,335
Santa Barbara CCD	12,761,447	65,989,729	11,909,755	10,960,389	101,621,320	103,992,203	103,850,709	2,370,883	-	103,992,203
Santa Clarita CCD	11,096,911	83,841,343	15,850,644	15,866,569	126,655,467	131,408,063	132,474,133	-	5,818,666	132,474,133
Santa Monica CCD	13,316,292	100,334,646	29,632,864	22,260,093	165,543,895	162,863,332	168,740,327	-	3,196,432	168,740,327
Sequoias CCD	13,316,293	60,530,628	20,052,805	13,277,849	107,177,575	107,198,229	104,788,103	20,654	-	107,198,229
Shasta-Tehama-Trinity Joint CCD	6,658,143	39,106,251	12,708,947	8,930,904	67,404,245	67,217,463	65,706,220	-	-	67,404,245
Sierra Joint CCD	9,154,954	79,608,133	18,667,027	15,275,039	122,705,153	121,698,085	118,961,960	-	-	122,705,153
Siskiyou Joint CCD	8,775,843	9,055,034	2,010,787	1,624,747	21,466,411	21,525,131	23,574,800	-	2,108,389	23,574,800
Solano CCD	11,096,907	39,753,601	11,207,900	7,058,798	69,117,206	67,828,105	66,303,133	-	-	69,117,206
Sonoma County CCD	13,316,293	85,151,105	15,422,871	12,722,050	126,612,319	135,238,636	138,789,322	-	12,177,003	138,789,322
South Orange County CCD	14,425,980	161,188,285	27,816,752	26,653,647	230,084,664	233,113,668	227,872,598	3,029,004	-	233,113,668
Southwestern CCD	15,535,675	88,245,382	28,582,644	13,381,370	145,745,071	145,940,273	142,659,113	195,202	-	145,940,273
State Center CCD	29,961,648	192,424,699	60,286,492	40,021,307	322,694,146	321,328,936	314,104,532	-	-	322,694,146
Ventura County CCD	21,084,123	140,720,561	38,749,289	29,938,949	230,492,922	232,913,135	227,676,574	2,420,213	-	232,913,135
Victor Valley CCD	8,877,529	67,502,783	23,578,728	12,022,185	111,981,225	110,433,117	107,950,261	-	-	111,981,225
West Hills CCD	13,871,132	33,156,394	10,664,860	6,885,083	64,577,469	65,554,642	64,080,784	977,173	-	65,554,642
West Kern CCD	8,775,843	14,874,775	4,743,922	3,723,941	32,118,481	34,561,706	35,853,204	-	3,734,723	35,853,204
West Valley-Mission CCD	13,316,286	66,822,888	10,731,459	9,893,468	100,764,101	99,933,773	97,686,973	-	-	100,764,101
Yosemite CCD	14,425,980	91,992,622	31,336,270	16,775,349	154,530,221	156,780,478	153,255,599	2,250,257	-	156,780,478
Yuba CCD	16,645,358	38,591,651	11,514,001	8,851,851	75,602,861	77,317,229	77,015,374	1,714,368	-	77,317,229
Statewide Totals	\$ 1,023,958,394	\$ 6,052,248,543	\$ 1,659,007,518	\$ 1,042,681,754	\$ 9,777,896,209	\$ 9,894,048,716	\$ 9,833,251,373	\$ 93,535,981	\$ 139,649,868	\$ 10,011,082,058

Heading number ==>>>	11	12	13	14	15	16	17	18	19	20	21	22	23
District Name	Property Tax (PT) plus Applied ERAF	Excess Property Tax	Enrollment Fees (EF)	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification (See Memo)	Restoration Authority	2025-26 Growth Authority %	2025-26 Growth Authority Value
Allan Hancock Joint CCD	\$ 27,081,025	\$ -	\$ 2,643,874	\$ 11,466,469	\$ 644,307	\$ 38,153,071	\$ 79,988,746	0.1799%	\$ 144,127	\$ 31,416,423	\$ 2,039,831	0.13%	\$ 62,928
Antelope Valley CCD	10,917,364	-	2,809,232	14,483,118	906,207	77,451,694	106,567,615	0.1799%	192,017	63,450,808	1,509,037	0.13%	79,109
Barstow CCD	4,819,052	-	273,082	3,715,476	193,398	25,159,722	34,160,730	0.1799%	61,552	20,529,850	-	2.90%	437,036
Butte-Glenn CCD	21,627,683	-	3,371,249	14,317,913	809,404	54,216,204	94,342,453	0.1799%	169,990	44,557,336	-	0.14%	80,688
Cabrillo CCD	43,447,486	-	3,564,358	13,667,505	723,637	19,060,371	80,463,357	0.1799%	144,982	16,020,226	-	0.31%	167,140
Cerritos CCD	41,207,030	-	4,367,825	22,412,693	1,377,592	83,529,145	152,894,285	0.1799%	275,490	68,753,770	4,183,713	0.13%	120,590
Chabot-Las Positas CCD	76,100,731	-	8,262,399	20,488,382	1,369,174	33,383,995	139,604,681	0.1799%	251,545	28,141,599	10,207,842	0.13%	110,707
Chaffey CCD	57,716,513	-	5,633,921	22,687,063	1,222,801	67,543,021	154,803,319	0.1799%	278,930	55,683,561	-	0.74%	689,511
Citrus CCD	9,673,105	-	3,871,673	13,215,577	908,932	65,057,832	92,727,119	0.1799%	167,079	53,417,006	8,590,874	0.13%	71,932
Coast CCD	200,693,425	-	13,702,246	20,847,911	2,531,018	2,598,463	240,373,063	0.1799%	433,113	4,153,630	11,457,346	0.13%	193,720
Compton CCD	8,816,203	-	1,058,446	8,246,569	466,894	29,161,057	47,749,169	0.1799%	86,036	23,991,422	-	0.54%	176,653
Contra Costa CCD	161,398,670	-	13,078,423	33,236,877	2,291,686	19,522,486	229,528,142	0.1799%	413,572	17,664,164	30,669,055	0.13%	167,512
Copper Mountain CCD	2,864,827	-	575,112	1,741,864	112,857	15,468,033	20,762,693	0.1799%	37,411	12,616,725	96,599	0.13%	10,253
Desert CCD	55,245,157	-	3,447,544	13,420,838	704,099	21,686,089	94,503,727	0.1799%	170,280	18,130,597	1,289,631	0.13%	76,862
El Camino CCD	50,068,631	-	9,543,646	25,129,946	1,516,407	70,075,331	156,333,961	0.1799%	281,688	57,971,865	-	0.13%	139,429
Feather River CCD	9,478,793	-	607,967	2,361,951	124,774	10,668,428	23,241,913	0.1799%	41,878	8,739,864	-	0.41%	40,670
Foothill-DeAnza CCD	180,689,181	(11,402,307)	18,501,483	2,217,671	2,106,431	-	192,112,459	0.0000%	-	1,705,696	1,055,303	0.13%	168,255
Gavilan Joint CCD	29,664,894	-	2,580,797	6,933,539	359,254	8,720,647	48,259,131	0.1799%	86,955	7,352,508	244,211	0.18%	50,288
Glendale CCD	34,544,577	-	4,885,651	18,899,206	1,089,284	64,284,408	123,703,126	0.1799%	222,893	52,936,762	-	0.79%	639,146
Grossmont-Cuyamaca CCD	66,368,376	-	5,479,536	22,344,884	1,459,093	50,737,371	146,389,260	0.1799%	263,769	42,266,418	3,361,618	0.13%	119,175
Hartnell CCD	34,474,578	-	2,001,951	11,042,548	567,359	25,523,029	73,609,465	0.1799%	132,632	21,126,857	-	1.87%	842,910
Imperial CCD	10,904,975	-	1,128,464	10,359,046	529,586	50,828,585	73,750,656	0.1799%	132,887	41,587,605	-	1.16%	482,091
Kern CCD	80,478,671	-	7,648,661	36,080,928	1,617,005	145,328,444	271,153,709	0.1799%	488,575	118,990,011	-	3.37%	5,342,598
Lake Tahoe CCD	6,820,157	-	1,335,123	3,090,713	129,571	16,236,880	27,612,444	0.1799%	49,753	13,252,838	-	5.98%	768,389
Lassen CCD	1,984,342	-	542,025	2,257,362	104,385	18,563,273	23,451,387	0.1799%	42,256	15,116,255	-	2.41%	252,782
Long Beach CCD	48,870,640	-	7,008,770	27,897,016	1,483,285	99,250,850	184,510,561	0.1799%	332,458	81,570,106	-	0.58%	640,021
Los Angeles CCD	341,679,075	-	23,598,212	124,559,700	8,305,612	344,163,744	842,306,343	0.1799%	1,517,698	285,414,300	39,307,279	0.13%	684,064
Los Rios CCD	134,355,513	-	17,997,971	61,869,996	3,712,115	205,625,233	423,560,828	0.1799%	763,187	169,512,247	-	0.24%	596,110
Marin CCD	81,057,516	(50,476,050)	3,484,039	342,546	286,290	-	34,694,341	0.0000%	-	231,825	-	0.13%	29,175
Mendocino-Lake CCD	14,060,192	-	1,029,000	4,255,009	199,705	18,224,561	37,768,467	0.1799%	68,053	14,919,166	-	0.13%	24,351
Merced CCD	21,886,320	-	2,952,603	14,023,858	702,233	59,375,889	98,940,903	0.1799%	178,275	48,648,641	-	1.50%	880,537
MiraCosta CCD	156,679,592	(77,755,585)	11,242,749	952,726	862,938	-	91,982,420	0.0000%	-	698,770	2,473,030	0.13%	69,847
Monterey Peninsula CCD	30,041,619	-	1,796,663	7,981,098	476,474	10,597,871	50,893,725	0.1799%	91,702	8,967,521	2,031,432	0.13%	43,081
Mt. San Antonio CCD	81,794,550	-	10,129,927	47,951,510	2,392,442	148,946,335	291,214,764	0.1799%	524,721	122,547,536	-	1.37%	2,821,962
Mt. San Jacinto CCD	46,770,051	-	5,217,274	18,625,175	915,633	56,903,043	128,431,176	0.1799%	231,412	46,819,040	-	3.29%	2,454,824
Napa Valley CCD	48,101,340	(9,357,201)	1,578,168	328,141	418,487	-	41,068,935	0.0000%	-	338,873	7,906,056	0.13%	23,693
North Orange County CCD	138,592,153	-	11,802,333	42,479,366	2,705,394	69,427,859	265,007,105	0.1799%	477,499	58,410,360	11,552,528	0.13%	233,731
Ohlone CCD	35,499,466	-	4,211,186	9,521,327	550,077	13,440,099	63,222,155	0.1799%	113,916	11,328,634	3,881,866	0.13%	52,890
Palo Verde CCD	2,510,781	-	462,870	3,575,157	156,554	25,273,933	31,979,295	0.1799%	57,621	20,592,498	-	3.54%	594,224
Palomar CCD	118,042,551	-	7,042,524	12,915,455	1,283,942	1,446,396	140,730,868	0.1799%	253,574	2,210,909	20,606,791	0.13%	107,836
Pasadena Area CCD	55,450,360	-	9,910,250	30,188,245	1,824,111	99,082,384	196,455,350	0.1799%	353,980	81,709,675	6,373,136	0.13%	166,725
Peralta CCD	75,814,784	-	5,608,811	17,858,770	1,516,721	47,874,131	148,673,217	0.1799%	267,885	39,994,556	12,714,783	0.13%	96,229
Rancho Santiago CCD	126,972,488	-	8,657,316	42,329,100	2,228,388	78,210,805	258,398,097	0.1799%	465,591	65,136,147	-	1.72%	3,123,528
Redwoods CCD	14,140,365	-	953,893	5,128,745	278,159	21,613,700	42,114,862	0.1799%	75,884	17,727,072	-	0.13%	28,814
Rio Hondo CCD	11,704,943	-	873,370	15,366,601	993,471	81,513,773	110,452,158	0.1799%	199,017	66,810,765	7,924,491	0.13%	84,470
Riverside CCD	68,262,943	-	11,294,085	43,419,424	2,230,546	162,297,215	287,504,213	0.1799%	518,035	133,227,399	-	0.50%	892,119
San Bernardino CCD	42,832,458	-	6,327,029	21,267,133	1,192,449	66,324,189	137,943,258	0.1799%	248,551	54,672,026	-	0.13%	117,245
San Diego CCD	176,361,281	-	12,768,631	52,998,677	3,305,631	91,700,528	337,134,748	0.1799%	607,462	76,931,841	-	1.12%	2,538,707
San Francisco CCD	62,422,896	-	8,717,232	21,090,503	1,641,857	72,539,373	166,411,861	0.1799%	299,847	60,068,722	38,610,833	0.27%	232,208
San Joaquin Delta CCD	68,866,786	-	6,177,404	21,276,425	1,266,601	43,535,171	141,122,387	0.1799%	254,279	36,278,519	7,881,612	1.33%	1,111,654

Heading number ==>>>	11	12	13	14	15	16	17	18	19	20	21	22	23
District Name	Property Tax (PT) plus Applied ERAF	Excess Property Tax	Enrollment Fees (EF)	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification (See Memo)	Restoration Authority	2025-26 Growth Authority %	2025-26 Growth Authority Value
San Jose-Evergreen CCD	156,362,924	(66,625,616)	5,683,524	986,751	898,903	-	97,306,486	0.0000%	-	727,892	14,391,488	0.13%	71,259
San Luis Obispo County CCD	59,119,374	-	4,094,030	10,239,521	644,378	-	74,097,303	0.1799%	133,511	521,789	3,546,159	0.13%	56,112
San Mateo County CCD	231,963,989	(116,664,037)	11,467,728	1,446,129	1,344,526	-	129,558,335	0.0000%	-	1,088,738	-	0.13%	109,430
Santa Barbara CCD	47,909,726	-	6,730,376	16,289,666	1,023,924	31,851,471	103,805,163	0.1799%	187,040	26,621,060	4,108,182	0.13%	87,455
Santa Clarita CCD	38,889,917	-	6,860,000	20,902,659	1,237,639	64,345,651	132,235,866	0.1799%	238,267	53,106,486	9,759,696	0.13%	110,870
Santa Monica CCD	43,434,966	-	10,930,211	25,006,322	1,696,518	87,368,814	168,436,831	0.1799%	303,496	72,121,218	10,654,123	0.13%	134,861
Sequoias CCD	21,512,909	-	3,479,521	14,887,902	723,677	66,401,414	107,005,423	0.1799%	192,806	54,354,969	-	1.02%	618,292
Shasta-Tehama-Trinity Joint CCD	24,254,143	-	1,558,892	9,348,307	469,243	31,652,427	67,283,012	0.1799%	121,233	26,010,726	-	0.13%	54,379
Sierra Joint CCD	120,053,593	(5,764,866)	5,862,699	1,404,766	1,148,961	-	122,705,153	0.0000%	-	930,378	-	0.13%	106,677
Siskiyou Joint CCD	5,933,491	-	681,110	2,218,286	217,562	14,481,949	23,532,398	0.1799%	42,402	11,903,022	2,813,343	0.13%	12,346
Solano CCD	24,702,391	-	3,379,394	9,710,044	641,525	30,559,538	68,992,892	0.1799%	124,314	25,265,259	-	1.33%	529,508
Sonoma County CCD	89,835,272	-	6,849,576	21,705,466	1,440,051	18,709,331	138,539,696	0.1799%	249,626	16,316,090	24,852,032	0.13%	107,239
South Orange County CCD	343,814,721	(131,008,335)	15,762,538	2,767,781	1,776,963	-	233,113,668	0.0000%	-	1,438,907	-	0.13%	213,949
Southwestern CCD	45,389,395	-	6,352,176	22,230,288	1,065,037	70,640,889	145,677,785	0.1799%	262,488	58,064,329	-	1.36%	1,198,298
State Center CCD	74,088,199	-	9,822,781	47,090,031	2,264,557	188,848,182	322,113,750	0.1799%	580,396	154,754,754	-	1.48%	2,834,252
Ventura County CCD	103,801,812	-	12,057,997	34,721,856	2,058,711	79,853,843	232,494,219	0.1799%	418,916	66,329,211	2,271,797	1.20%	1,685,220
Victor Valley CCD	21,346,991	-	2,062,095	16,631,396	715,057	71,024,277	111,779,816	0.1799%	201,409	58,091,381	-	4.19%	2,784,090
West Hills CCD	9,441,467	-	1,012,023	7,881,663	400,448	46,701,135	65,436,736	0.1799%	117,906	38,140,806	-	0.13%	44,631
West Kern CCD	6,548,103	-	903,865	2,773,407	198,266	25,365,078	35,788,719	0.1799%	64,485	20,700,080	6,905,700	0.13%	18,558
West Valley-Mission CCD	192,853,041	(100,950,988)	6,673,919	1,176,134	1,011,995	-	100,764,101	0.0000%	-	819,469	-	0.13%	89,440
Yosemite CCD	67,221,523	-	5,708,500	22,692,859	1,284,744	59,590,867	156,498,493	0.1799%	281,985	49,294,413	-	0.13%	123,266
Yuba CCD	42,753,202	-	2,105,793	9,414,654	589,372	22,315,146	77,178,167	0.1799%	139,062	18,547,079	2,561,426	0.13%	52,449
Statewide Totals	\$ 5,001,087,258	\$ (570,004,985)	\$ 431,795,746	\$ 1,304,393,640	\$ 87,646,327	\$ 3,740,034,673	\$ 9,994,952,659	0.1611%	\$ 16,129,399	\$ 3,099,489,000	\$ 317,832,843	0.63%	\$ 39,981,000

Heading number	Column Heading	Brief Descriptions
1	Basic Allocation	The Basic Allocation is the 2024-25 P2 allocation adjusted for 2025-26 rates.
2	FTES Allocation	The 2024-25 P2 Applied #3 is used as the base for the 2025-26 Advance. The 3-year credit average is generated using the 2023-24 R1 Applied #3, 2024-25 P2 Applied #3 and 2024-25 P2 actual reported FTES.
3	Supplemental Allocation	The 2023-24 headcounts were used to determine the Supplemental Allocation.
4	Student Success Allocation	The 3-year average is generated using 2022-23 headcounts, 2023-24 headcounts, and 2023-24 headcounts.
5	2025-26 SCFF Calculated Revenue (A)	The 2025-26 SCFF Calculated Revenue is the sum of the Basic, FTES, Supplemental, and Student Success Allocation components.
6	2024-25 SCFF Calculated Revenue + COLA (B)	The TCR Stability revenue is based on 2024-25 P2 SCFF Calculated Revenue plus 2025-26 COLA.
7	2025-26 Hold Harmless Revenue (C)	2024-25 Max TCR ("funding floor").
8	Stability Protection Adjustment (B)	The positive difference between 2024-25 SCFF Calculated Revenue + COLA (B) and 2025-26 SCFF Calculated Revenue (A).
9	Hold Harmless Protection Adjustment (C)	The positive difference between 2025-26 Hold Harmless Revenue (C) and 2025-26 SCFF Calculated Revenue (A).
10	2025-26 TCR (Max of A, B, or C)	The 2025-26 Total Computational Revenue (TCR) is the maximum of calculations (A), (B), or (C) as defined above.
11	Property Tax (PT) plus Applied ERAF	Based on the estimates from Department of Finance, a factor of 5.16% is applied to the 2024-25 P2 property tax reported by
12	Excess Property Tax	This is the excess property tax due to the districts' identified revenue exceeding the TCR.
13	Enrollment Fees (EF)	2024-25 P2 enrollment fees reported by the districts.
14	Estimated EPA	Based on the estimate of transfers to the Education Protection Account letter dated May 29, 2025 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 2024-25 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)	The Exhibit A certification is the sum of 2015-16 Full Time Faculty Hiring and State General Apportionment funds that are currently available for disbursement. This excludes deferrals and other funding streams that are not available for disbursement at this time. See memo 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	2025-26 Growth Authority %	The FTES growth target based on current FTES estimates and available funds shown as a percentage.
23	2025-26 Growth Authority Value	The FTES growth target based on current FTES estimates and available funds shown as a value.

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.